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RAJASTHAN RULES COMPENDIUM

(IN 16 VOLUMES)
(1949 TO 1967)



By
VYAS & BAFNA



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REGISTRATION ACT, 1908.
(CENTRAL ACT No. 16 OF 1908).

THE RAJASTHAN REGISTRATION RULES, 1955

In exercise of the power conferred by sub-section (2) of section 69 of the Indian Registration Act, 1908 (Central Act No. XVI of 1908), the Government of Rajasthan is pleased to approve and publish the following Rules made by the Inspector General of Registration for Rajasthan, in exercise of the power conferred on him by sub-section (1) of the said Act

VOLUME I.

PART 1.

(PRELIMINARY)

1. *Short Title.*—These rules may be called the Rajasthan Registration Rules, 1955

COMMENTRY.

The Rajasthan Registration Rules, 1955 have been framed by the Inspector General of Registration for Rajasthan in exercise of the power conferred on him by sub-section (1) of section 69 of the Indian Registration Act, 1908. Section 69 of the said Act provides as under :

69. (1) The Inspector General shall exercise a general superintendence over all the registration offices in the territories under the Provincial Government, and shall have power from time to time to make rules consistent with this Act :—

- (a) providing for the safe custody of books, papers and documents ;
- (b) declaring what languages shall be deemed to be commonly used in each district ;
- (c) declaring what territorial divisions shall be recognized under section 21 ;
- (d) regulating the amount of fines imposed under sections 25 and 34, respectively;
- (e) regulating the exercise of the discretion reposed in the registering officer by section 63 ;
- (f) regulating the form in which registering officers are to make memoranda of documents ;
- (g) regulating the authentication by Registrars and Sub-Registrars of the books kept in the respective offices under section 51 ;

- (gg) regulating the manner in which the instruments referred to in sub-section (2) of section 88 may be presented for registration ;
- (h) declaring the particulars to be contained in Indexes Nos. I, II, III and IV, respectively ;
- (i) declaring the holidays that shall be observed in the registration offices; and
- (j) generally, regulating the proceeding of the Registrars and Sub-Registrars.

(2) The rules so made shall be submitted to the State Government for approval, and after they have been approved, they shall be published in the official Gazette, and on publication shall have effect as if enacted in this Act.

The rules thus framed by the Inspector General of Registration for Rajasthan have been approved by the State Government vide Separate Revenue Deptt. Notification No. F. 49 (1) SR/53 dated Jaipur, February 15, 1955 and published in the Official Gazette Vol. 7 Part 4th (c) dated 14-1-1956 as required under sub-section (2) of section 69.

2. *Commencement.*—These rules shall come into force at once.

3. *Repeal.*—All rules, circulars, orders and practices, regulating the registration of documents, hitherto in force in the Covenanted States of Rajasthan are hereby repealed.

4. *Interpretation.*—Unless the context otherwise requires, the General Clauses Act, 1897, of the Central Legislature shall apply to the interpretation of these rules in the same manner as it applies to the interpretation of a Central Act.

5. *Definition.*—In these rules, unless there is anything repugnant in the subject or context :—

- I. “the Act” means the Indian Registration Act, 1908 (No. XVI of 1908);
- II. “Appendix” means an appendix to these rules;
- III. “Form” means a form in Appendices to these rules;
- IV. “Registering Officer” includes both a Registrar and Sub-Registrar appointed under the Act;
- V. “Registration Office” includes both a Registrar’s Office and a Sub-Registrar’s Office;
- VI. “Rule” means a rule made under the Act; and
- VII. “Section” means a section of the Act.

PART 2.

CUSTODY, PRESERVATION & DESTRUCTION OF RECORDS

Rules under this part have been made in pursuance of section 69 (i) (a).

6. *Responsibility for preservation and safe custody of records.*—Registering Officers are responsible for the preservation and safe custody of all registration records including those of previous years which have accumulated in their offices or have been transferred thereto.

7. *Supply of strong boxes or Almirah to Registering Officers.*—The offices of all Registering Officers shall be supplied with one or more strong tin-lined boxes or Almirahs or other receptacles secured by locks of approved pattern. In these boxes the registration books and all the papers and documents connected therewith shall be kept, and no money or valuables of any kind shall be deposited therein. The boxes or Almirahs shall, as far as possible, be placed in the room where the Registering Officer transacts his public business and shall be opened and closed by that officer himself or in his presence. When locked, the key shall be retained in his own possession. The duplicate keys of the locks supplied to Sub-Registrars shall remain in the custody of the District Registrar of the district who will label each with the name of the office to which it belongs and deposit it in his iron safe. (in some safe place)

8. *Removal of record from Office.*—Registration official are strictly forbidden to remove any registers, indexes, books or records (other than book 8th and receipt book when registration takes place at a private residence) from their offices for any purpose whatever except with the sanction in writing of the District Registrar. All registration records should be kept in the receptacles provided for them when not in use, and should on no account be taken to the private quarters of any official.

9. *Examination of record.*—To prevent injury occurring to the records by damp, white ants etc., the contents of the Almirahs or boxes should be thoroughly examined once a month. Should any injury happen to any of the records, whether by white ants, fire or otherwise, or should any of them be lost, an immediate report should be made to the Inspector-General by the Registrar of the District who should record at the same time his opinion as to whether any one, and if so, who is to blame, and as to the measures to be taken to repair the injury or loss so far as may be possible.

10. *Fire proof safe for custody of wills etc.*—(i) The District Registrar of every district will be supplied with a fire proof safe. In this safe shall be kept Wills in sealed covers, and authorities to adopt which may have been deposited under any previous law, Wills in sealed covers which have been deposited or may be presented for deposit under section 43, and Wills which have been or may be opened under section 45 of the Act. It shall not be used for any other purpose whatever. The key of the safe shall remain in the personal custody of the District Registrar who alone shall open and close it. The duplicate key shall be deposited in some secure place. The safe should be placed where it cannot be effected by damp and it shall be opened and examined at least once a month, with a view to ascertaining that its contents if any are correct and in good condition, and that the lock is in order.

COMMENTARY

Rule is intended for the safe custody of wills deposited under section 42 of the Act. Any testator can, either personally or by duly authorised agent, deposit with any Registrar his will in a sealed cover. On receiving such cover the Registrar is required to follow the procedure laid down in section 43(1). Section 43(2) requires that—"The Registrar shall then place and retain the sealed cover in his fire—proof box".

Section 45(i) provides for proceedings on death of aforesaid depositor. On the death of a testator an application for causing the contents of the will deposited to be copied under section 42 can be made. Under sub—section (2) of section 45, the Registrar is required to re-deposit the original will in his fire-proof box after such copy has been made.

The rule thus puts into effect the requirements of section 43(2) and section 45 (2) of the Act.

(ii) If any Will through age or damp has been subjected to such decomposition that it appears likely to become useless, the depositor or his legal representative, if the depositor is dead, should be called upon to replace it and informed that, unless he does so, it will be destroyed when no longer legible. Such destruction should be carried out in the presence of the District Registrar who should record a note thereof in his own hand writing in the register.

(iii) When several Wills are kept together arranged one above the other, the seals are apt to wear out and the inscription thereon to become effaced owing to constant contact. It has also been observed that in some cases, the inscription on the seals fade with the advance of years. In order, therefore, to prevent damage, such covers should, before they are deposited in the safe, be placed in outer transparent covers with eyeletted flaps and a string should be passed through the eyelets and tied and sealed with the Registrar's private seal. The outer cover should not be opened unless there is a permanent change in the personal of the Registrar or unless an occasion arises for the opening of the inner sealed cover for its removal to court.

11. *No need for verification of existence of testators.*—It is not incumbent on the District Registrars to verify from time to time the existence of testators whose Wills have been deposited with them for safe custody. All depositors of wills should, therefore, be informed that no steps will be taken by Government to ascertain when they die, and to communicate after death with the beneficiaries.

CENTRAL RECORDS OFFICE

12. *Office of records in each division.*—The office of the Inspector of Registration at the Divisional headquarters shall for the present be a central office of record under the charge of the Inspector and the registers of all the registration office in the division which are to be preserved in perpetuity shall be transferred to it from time to time, unless it is considered convenient to keep the records at the district headquarters under the charge of the District Registrar.

13. *Catalogue of Registers and books etc.*—A catalogue shall be kept up in every registration office in Form No. 18 in Appendix 1. Only permanent records shall be entered.

14. *Record to be permanently preserved.*—The following records shall be permanently preserved.

- (1) All register books and indexes prescribed by any previous law.
- (2) All register books and their indexes, translations and true copies filed and books containing abstract of authenticated powers of attorney prescribed by the Act.
- (3) Register of powers of attorney authenticated.
- (4) Authenticated special powers of attorney under which documents have been registered.
- (5) Catalogues.
- (6) List of records destroyed.

15. *Transfer of records to central office of record.*—At the commencement of every calender year such of the following books and indexes as are completely filled up and in which the last entry dates back over 5 years shall be transferred to the central office of record.

- (1) Register books Nos. I to V prescribed by the Act and register book No. VI.
- (2) File-books.
- (3) File books of special powers of attorney under which documents have been registered.
- (4) Indexes No. I, II, III and IV. The indexes shall not however be so transferred unless the register book to which they relate have been transferred.

COMMENTARY.

The Register-books referred in this rule are prescribed by section 51 (i) of the Act which reads thus—"The following books shall be kept in the several offices hereinafter named, namely :

(a) In all registration offices—

- Book 1, "Registrar of non-testamentary documents relating to immovable property";
- Book 2, "Record of reasons for refusal to register";
- Book 3, "Register of wills and authorities to adopt"; and
- Book 4, "Miscellaneous Register":

(b) In the offices of Registrars—

- Book 5, "Register of deposits of wills";

Section 54 of the Act requires that in every registration office in which any of the books mentioned hereinbefore are kept there shall be prepared current indexes of the contents of these indexes.

16. *Transfer of records how made.*—All records transferred to the central office of record shall be accompanied by an invoice in duplicate in form No. 8, appendix III. One copy of the invoice shall, after careful verification, be receipted and returned to the office from which it was received with as little delay as possible. Despatching

officers, will be responsible for seeing that the records are securely packed before despatch, and every precaution is taken to guard against their loss or damage in transit.

17. *Special record room.*—The central office of record shall be provided, where possible, with a special record-room for registration records, fitted with racks and presses or strong steel almirahs fastened by secure locks.

18. *Supervision of central office.*—When the Inspector is absent from the headquarters, on tour or otherwise the Sub-Registrar shall hold the charge of the central records. Where the central office of records is under the charge of the District Registrar, he may, at his discretion, place the office directly under the charge of the Sub-Registrar.

19. *Catalogues to be signed on changes of personal.*—Whenever there is a change of registering Officer or of registration clerks, the catalogue of permanent records shall be signed by the relieved and relieving registering officers or clerks as the case may be.

20. *Production of books and registers in Courts.*—Sub-Registrars are strictly prohibited from producing the registers or books of their offices in courts on their own authority. When a Sub-Registrar receives an order or summons direct from a court for the production of registers or books of his office, he should return it with an endorsement that he has no power to produce the registers or books without the authority of the District Registrar, and that if the court requires the registers or books the order or summons should be addressed direct to the District Registrar. The District Registrar receiving such summons or order may permit the production of original records, but he should ordinarily refuse to do so in the exercise of his discretion under sections 123 and 124 of the Indian Evidence Act, 1872. A Government servant who is to attend a court as a witness with official documents should, where permission under section 123 of the Indian Evidence Act, 1872 has been withheld be given an order duly signed by the District Registrar in the following form. He should produce the certificate when called upon to give his evidence and should explain that he is not at liberty to produce the registers before the court or to give evidence desired from them. He should however take with him the registers which he has been summoned to produce.

ORDER

Summons from the court of.....for the production at.....of registers Nos.....Volume of 19 relating to the *District Registrar's/Sub-Registrar's Office*.

- (a) I direct.....to appear with the registers mentioned in the summons and to claim privilege for them under section 123 of the Indian Evidence Act, 1872.

(b) I withheld permission to give any evidence desired from the registers for which privilege is claimed under this order.

Dated the..... District Registrar.

(2) If the summons relates to any records deposited in the central office of records under the charge of the Inspector of Registration, the instructions contained in Sub-Rule (1) will be followed by him

COMMENTARY

The rule regulates the production of Books and Registers in Courts. The provisions of this Rule are based on section 123 and section 124 of the Indian Evidence Act. Section 123 of the Indian Evidence Act provides that—"No one shall be permitted to give any evidence derived from unpublished official records relating to any affairs of State, except with the permission of the officer at the head of the department concerned, who shall give or withhold such permission as he thinks fit". Section 124 of the same Act requires that—"No public officer shall be compelled to disclose communication made to him in official confidence, when he considers that the public interest would suffer by the disclosure". The rule in question when read with the provisions of section 123 and 124 of the Evidence Act makes it clear that the Books and Registers prescribed under Indian Registration Act have been considered "unpublished official records relating to the affairs of the State". The District Registrar is the officer of the head of the department for the purpose of section 123 of the Evidence Act.

21. *Miscellaneous records*.—The following miscellaneous records shall be classified and arranged as follows:—

(1) Powers of attorney authenticated under section 33 presented by agents bringing documents for registration. If the document is presented for registration under a special power of attorney, the power shall be retained and pasted into a file book in the office with the following endorsement.

No.... of 19
presented with document No..... of 19... of
book No..... Volume.....
Dated..... Sub-Registrar.

SEAL

If the document is presented for registration under a general power of attorney, the power shall be returned with the following endorsement. Presented with document No..... of 19
book No Volume
Date Sub-Registrar,

SEAL

COMMENTARY

The Indian Registration Act provides for the presentation of documents at the Registration Office either by person executing the document or claiming under the same or by the representative or the assignee of such persons or by the agent of such persons, representative or assignee duly authorised by power of attorney executed and authenticated in accordance with section 33 of the Act. The present rule describes the manner in which such powers of attorney shall be classified and arranged in the registration office.

(2) Copies of decrees of Court ordering cancellation of registered documents received under section 39 of the Specific Relief Act, and copies of decrees of court directing registration of documents under Section 77 of the Indian Registration Act, to be kept in annual bundles.

COMMENTARY

The registration authorities under Indian Registration Act are subject to the jurisdiction of Civil Courts. A Civil Court in its discretion under section 39 of the Specific Relief Act is empowered to adjudge a written instrument as void or voidable and order it to be cancelled and when such instrument has been registered under the Indian Registration Act, the Court is required to send a copy of its decree to the officer in whose office the instrument has been registered. A competent Civil Court is also empowered to pass a decree directing a document to be registered where the order of Registrar refusing the registration of the document is challenged by way of a suit under section 77 of the Indian Registration Act. The copies of decrees of such Court are required to be kept in annual bundles under this rule.

(3) Depositions of witnesses examined by Registering Officers, to be kept in annual bundles.

(4) Miscellaneous papers of an ephemeral character (e.g.) applications for summoning executants or witnesses, for issue of Commissions and the reports of Commissioners and for copies of reasons for refusal to register to be classified and kept in annual bundles.

(5) Applications for copies of registered documents shall also be kept in annual bundles. An Index shall be attached to this bundle specifying (a) a serial number for the year (b) date of application (c) amount of fees realised (d) date of grant of copy and (e) name of applicant.

On the receipt of an application for a copy, columns (a), (b) and (e) will be filled in and the serial No. endorsed on the application. After the copy has been given to the applicant, columns (c) and (d) will be filled in and the application filed in its proper place.

22. *Custody of unclaimed documents.*—(1) All documents other than those deposited under section 42 and 43, which remain unclaimed in the District Registrar's Office or in the Sub-Registrar's Office or are returned undelivered by post after they have been registered or after registration has been refused, shall, after the expiry of one month from the date of registration or refusal or return by post, as the case may be, be entered in the register of unclaimed documents (form No. 15 App. III). A list of unclaimed documents in form No. 16 App. III shall be exposed to public view in each office.

COMMENTARY

The rule does not apply to the wills deposited and kept under section 42 and 43 of the Indian Registration Act. The procedure for the custody of such documents is provided in Rule 10 of these Rules.

(2) A document which has been entered in the register of unclaimed documents will thereafter not be returned until a fee at

the rate prescribed by Article XIII sub-clause (1) of the Table of fees prepared and published by the Government of Rajasthan is paid by the person whom he may have nominated to receive it.

COMMENTARY

The table of fees is listed in Appendix V of these Rules. A fee of Rs. 2/- is provided for the custody of a document which has remained unclaimed for one month from the date of which it was endorsed "Registered" or "Registration refused".

(3) In the Sub-Registrar's Office if the document be not claimed within three months from the date of registration or refusal or return by post, as the case may be it shall be sent to the District Registrar's Office for safe custody in his fire-proof safe within a week. The District Registrar on receipt of these documents shall also enter them in the register of unclaimed documents of his office and they will be surrendered only after payment of the fees prescribed.

(4) All unclaimed documents forwarded by the Sub-Registrar for safe custody in the District Registrar's fire-proof safe shall be accompanied by an invoice in duplicate in form No. 6 Appendix III. One copy of the invoice shall after careful verification be receipted and returned to the office from which received with as little delay as possible.

23. *Destruction of useless records & papers.*—Each Sub-Registrar and the clerk dealing with registration of documents in the District Registrar's Office shall, as soon as possible, after the close of each calendar year submit to the District Registrar a list in Form No. 7 App. III containing proposals, for the destruction of records and papers which in accordance with the instructions contained in Appendix VI need no longer be preserved. The District Registrar, after examining the list, shall pass orders for destruction of such records and papers as he may consider necessary. As soon as sanction is received, the records and papers will be destroyed and certificate recorded at the foot of the list that they have been effectually destroyed. This list shall then be permanently preserved. It must be distinctly understood that no books, records, or other papers, whatever, shall be destroyed without the previous sanction in writing of the District Registrar.

24. *Destruction of un-claimed documents.*—All District Registrars should, early in January of each year, begin to prepare a list of unclaimed documents which have become liable to destruction under section 85 of the Act. As soon as the list is prepared, it should be hung up at a conspicuous place outside the office with a notice that unless the recipients appear within one month to claim the documents and pay, any fines due on them, the documents will be destroyed. Extracts from the list should, at the same time, be forwarded to the office in which the documents were registered to be exposed in similar manner. At the close of the month, notice by

letters 'service paid' should be addressed to the party entitled to receive the document lying unclaimed, and if the document is not claimed a month after the issue of the letter, it should be destroyed by or in the presence of the District Registrar and the date of destruction should be notified to the Sub-Registrars concerned with a view to a note being made in the margin opposite the copy in the book in which it is registered. In the event of the document being one of which registration has been refused, a note shall be made in the page of book II containing the order of refusal.

PART 3.

REGISTER-BOOKS, SUBSIDIARY BOOKS AND INDEXES.

COMMENTARY

Section 51 of the Indian Registration Act enumerates the books which shall be kept in the several Registration Offices. Section 55 of the Act describes the Indexes which shall be kept in all registration offices. All such books required under section 52(2) of the Act are to be authenticated at such intervals and in such manner as is from time to time prescribed by the Inspector-General. Section 55(vi) requires that each index shall contain such other particulars (besides these provided in the section itself) and shall be prepared in such form as the Inspector-General from time to time directs. The Inspector-General is empowered under section 69(i) (g) & (h) of the Act to make rules in this regard. The rules contained in this part are in exercise of the powers so conferred by the Act.

25. *Registers.*—In the office of every District Registrar and Sub-Registrar, the following Registers shall be maintained:—

- Book No. 1.
- Additional Book No. 1.
- File Book No. 1.
- Book No. 2.
- Book No. 3.
- Book No. 4.
- Additional Book No. 4.
- Book No. 6.
- Book No. 7.
- Book No. 8.

Each District Registrar must also keep an additional register called Book No. 5.

26. The books shall consist of printed forms, containing the headings here-in-after described, and paged consecutively, bound in volumes of convenient size, the number of pages in each volume being certified on the title page. These volumes shall be numbered consecutively (a separate series for each book) and the numbers shall not terminate with the year, but shall run on perpetually. Every Registering Officer, on receiving such a volume, shall immediately examine it to see that it contains the certified number

of pages and that these have been numbered in proper consecutive order. He shall note the result on the title page in the following form:—

“This book contains pages consecutively numbered”.

27. *Certificate of Examination.*—When a volume is filled up and at the end of each calendar year (at whatever point in a volume this may occur), the registering officer shall certify after the last entry in the volume or of the year, as the case may be, the number of entries made in that volume, during the current calendar year and the number of pages on which they are written. He shall also examine those entries and note in his certificate any errors or defects that he may discover and any accidental omission to make entries on any of the pages dealt with by the certificate. If in any current volume no entry is made in any calendar year the registering officer shall enter a certificate to that effect in that volume.

28. *Consecutive numbers to be by the year.*—The consecutive number of entries in each book prescribed in section 53 shall commence and terminate with the calendar year.

COMMENTARY

Section 51 of the Act prescribes the books which shall be kept in the registration offices. Section 53 of the Act describes the manner in which entries in each book prescribed under section 51 shall be numbered. The rule provides that the numbering required under section 53 shall commence and terminate with calendar year.

29. *Concurrent Volumes of same Register.*—If in any office the number of documents to be registered be so large that there is difficulty in entering them day by day in the appropriate registers, the registering officer may, with the previous sanction of the District Registrar, keep up concurrently two or more volumes of any register book; the documents bearing even number being entered in one volume, and those bearing odd numbers in the other.

30. *Certificate as to figures and amounts in documents.*—(1) In order to guard against mistakes and alterations in the figures used in documents, the registering officer shall in case where the figures are not also expressed in words in the body of the document, sign a certificate in the following form on the back of the document, using words and not figures. “Certified that in the tenth line figures expressing five biswas and in the fifteenth line figures expressing one thousand rupees, etc., etc., occur”. All figures, whether ordinary or ‘rakam’ used in documents which are not also expressed in words in the body of the documents should be included in the certificates. If they are also expressed in words in the document itself no certificate is required.

(2) This rule does not apply to the khasra numbers of fields nor to the Mohalla numbers of houses.

Book No. 1.

31. *Book No. 1.*—Book No. 1 is the register of Non-testamentary documents relating to immovable property as defined in the Act. In this book shall be entered all documents registered under section 17 & 18 which relate to immovable property, and are not wills. It is open to public inspection and copies of entries in it shall be given to all persons applying for them on payment of the prescribed fees. It shall contain the headings prescribed in Form No. 1 (Appendix 1).

32. *References to previous registration.*—When any document is registered in book No. I, III or IV affecting some other document previously registered in book No. I, III or IV, a note giving the page, volume and the number of book of the latter document shall be entered opposite the entry of the earlier document. The note should be signed by the Registering Officer of the day. When the book containing the previous document is in the office, the note will be immediately made. When the book is in the Central Office of record of the District or in another district, a request for compliance with the rule will be immediately sent to the Officer-in-charge of the central office of record or to the District Registrar in whose district the previous document was registered. Notes of compliance with this rule should always be entered on the copies of documents in which the reference to previous documents occur, as without such notes, it cannot be easily ascertained whether the rule has been complied with.

33. *Additional Book No. 1.*—A special volume of register book I to be called 'Additional Book No. 1' in the form of file book with numbered butts, may be opened; with the sanction of the Inspector-General in any office where documents on printed or lithographed forms are presented for registration. The copy of each such document and endorsement required for entry in the register shall be made by filling in the blanks in a spare copy of the printed or lithographed form and by copying the endorsements written on the original on the reverse of the last page of the copy of the form thus prepared, or on a separate sheet of paper when necessary. Each sheet of the copy thus made shall then be pasted on a separate numbered butt in the additional book No. 1 and the registration officer shall write his signature and the date and shall affix the seal of the office, so that both signatures and seal may be partly on each butt so used and partly on the sheet pasted thereon. All documents entered in the additional volume of book No. 1 shall be numbered in the same series as documents copied in the ordinary volume. As additional book No. 1 is part and parcel of book No. 1 each sheet pasted in the additional book No. 1 must be paged at the top outer cover in bold figures in red ink in manuscript, each leaf being considered as two pages as in the case of book No. 1 and endorsement under section 60 must be recorded by referring to the pages thus

given in manuscript and not to the butt numbers on which each sheet is pasted. Whenever any such document is transferred to the said additional book No. 1 a brief note, showing that the document bearing number so and so, has been pasted into the additional volume of book No. 1 at page so and so, shall be inserted in red ink in book No. 1 on the top of the page on which the next serial number is entered, but if the consecutive number of documents registered in additional book No. 1 is so large that there is no space for making all the entries on the top of the page the whole page of the ordinary book No. 1 may be utilized for recording the notes in respect of these documents. On each printed or lithographed document entered in additional book No. 1 should be conspicuously noted the page and volume of book No. 1 of the consecutive series in which the printed or lithographed document is entered and below the line should be given the page and volume of the additional book also e.g. "Registered as No. 500 in Book 1 Volume 10 on pages 20 and 21".

Additional Book No. I Volume 11 on pages 60 and 61.

The indexing should similarly be made with reference to pages and volume of both the registers. The form (specimen attached) of the printed butt shall contain the following particulars :—

1. Value of stamp. Note. This column should also be used for notes of the kind written in the second column of ordinary book No. 1.

2. Serial number of entry, nature and value of transaction and amount of registration and other fees and fines levied.

SPECIMEN FORM

Space for binding	Value of stamps. Note. This column should also be used for the note of the kind written in the first column sub-head 4 of ordinary book No. 1	Serial number of entry nature and value of transaction, amount of Registration and other fees and fines levied.
1	2	3

Note 1. In the case of printed or lithographed documents presented for registration, whether with or without maps or plans which are stitched and sealed in the form of a book, it will not be necessary to separate each page of the document, but the whole document consisting of printed or lithographed matter together with maps and plans, if any should be pasted on one butt in the additional book No. 1.

Note 2. In the case of maps or plans presented with printed or lithographed documents, if any, it will not be necessary to paste such maps or plans in the file book No. 1 but they should be pasted along with the documents in butts in the additional book No. 1.

34. (1) *File Book No. 1.*—Besides the ordinary entries in book No. 1 the Act required that the following documents shall be filled in book No. 1.

- (a) Copies and memoranda of documents received from other registering officers (for the purposes of Sections 64, 65, 66 and 67 of the Act).
- (b) Copies of certificates of sales granted by courts under the Code of Civil Procedure or by Revenue Officers in regard to immoveable property sold by public auction (section 89).
- (c) Copies of maps or plan presented with manuscript or typed documents [under section 21 (c)].
- (d) Translation and copies of documents in foreign languages presented under section 19 and 62.

(2) To prevent injury to the binding and the disturbance of paging which would result if these documents were filled in the bound volumes, a separate book to be called "File-book No. 1" shall be kept in each registration office and in it shall be pasted the documents and copies of maps and plan translations mentioned above.

(3) As regards the copies of maps or plans and the translations and copies of foreign documents filed in this book it will be sufficient to note thereon the registration number and date of registration of the document to which they appertain and the volume and page where the entry will be found. But all other copies and memoranda filed in this book shall be numbered in the manner laid down in rule 35 below and the necessary particulars given of them in indexes No. I and II. All documents should be pasted into it immediately on receipt, otherwise there is danger of their being lost or injured. It must be remembered that this file book is a part and parcel of book No. 1 and is only maintained as a separate volume to prevent the injury to the binding of book No. 1.

35. *Numbering of pages filed in file book No. 1.*—Copies and memoranda pasted into the file volumes of register book No. 1 shall be entered in the consecutive numerical series of that register according to the date of receipt for example a document having been entered in register book No. I as No. 457, a copy received shall be pasted in the file volume of that register and receive the No. 458, and if before another copy is received a document is entered in register book No. I, it shall be numbered 459. The numbering of the copies pasted in the file book No. I, shall be consecutively marked at the top and the document numbers with volumes and pages of the file book noted in red ink on the heading of the page in book No. I on which the next serial number is entered. The file book is merely an additional volume of book No. I and must be paged in exactly the same way i.e. each side of each leaf must be treated as a page and numbered consecutively in bold figures at the top outer corner, each leaf being considered as two pages as in the case of Book No. I itself.

On each copy and memorandum entered in the file book should be conspicuously noted the page and volume of register book No. I

of the consecutive series in which the copy or memorandum is entered and below the line should be given the page and volume of the file book also e.g. "Registered as No. 500 in Book I" Volume 10 on pages 20 and 21/file book I volume II, on page 60. The indexing should similarly be made with reference to pages and volume of both the registers. The file book will be a bound volume containing blank butts.

36. *File books subsidiary to books No. III & IV.*—It sometimes happens that translations and copies are filed under section 62 in the case of documents in foreign languages registered in books Nos. III and IV. If such translations and copies are few in number, they may be pasted into the register book to which they relate. But if they are at all numerous, it is in the discretion of the registering officer to open file books subsidiary to books III and IV, as the case may be.

BOOK No. II.

37. *Book No. II.*—Book No. II is the register for the record of reasons for refusal to register. It is also open to public inspection and copies of entries in it shall be given to all persons applying for them. In the event of the applicants being persons executing or claiming under the document registration of which has been refused or their representatives or agents, the copy shall be given free of charge (for copying) but the copy must be stamped. The practice which sometimes prevails of copying the registered document into this book in extenso is unnecessary and erroneous. The reasons for refusal should however without being prolix be sufficiently full to enable an appellate or inspecting officer to judge of their sufficiency but they need not contain a summary of any evidence which the registering officer may have taken; such evidence should be recorded on separate sheets of paper and filed in the office. When a document, the registration of which was originally refused, is subsequently registered by order of a District Registrar under section 72 or 75 or of a Civil Court under section 77, a note of such order shall be made in this register opposite the original record of refusal. When a registering officer refuses to register a document solely on the ground of want of jurisdiction, he shall hand it back to the person presenting it in the manner described in rule 93 without recording an order of refusal either on the document or in this book.

38. *Discretionary registration by District Registrar.*—Re-registrations under section 23 A are made by the District Registrar. Under section 30, clause (a) discretionary authority is given to the District Registrar of a district to receive and register any document which might be registered by any Sub-Registrar subordinate to him. District Registrars should exercise the discretion here given to them with a due regard to the public convenience. A refusal to register may compel numerous parties and witnesses to travel to a dist

sub-office and carry with them large sums of money. Where the document is a will or authority to adopt, or where it relates to a transaction in which the Sub-Registrar having jurisdiction is pecuniarily interested, or where it is written in English and the Sub-Registrar having jurisdiction is unacquainted with that language, the District Registrar should never refuse to accept it for registration except for very cogent reasons. Where a District Registrar decides that a document presented to him under section 30 ought to be registered in the office of a Sub-Registrar, he shall return it to the person presenting it without recording an order of refusal either on the document or in his book No. II.

COMMENTARY

Section 30 of the Indian Registration Act provides that "(1) Any Registrar may in his discretion receive and register any document which might be registered by any Sub-Registrar subordinate to him. (2) The Registrar of a district including a Presidency town may receive and register any document referred to in section 28 without regard to the situation in any part of the Provinces of the property to which the document relate. This rule provides the circumstances in which the discretion vested in section 30 of the Act should be exercised. Where a District Registrar refuses to exercise the discretion vested in him under section 30 and thereby refuses to register a document presented to him, he need not record an order of refusal in his Book No. 2 or on the document.

39. *Registering officers not concerned with validity of documents.*— Registering Officers should bear in mind that they are in no way concerned with the validity of documents brought to them for registration and that it would be wrong for them to refuse to register on any such grounds as under :—

- (1) that the executant was dealing with property not belonging to him;
- (2) that the instrument infringed the rights of third persons not parties to the transaction;
- (3) that the transaction was fraudulent or opposed to public policy;
- (4) that the executant had not agreed to certain conditions of the document;
- (5) that the executant was not acquainted with the conditions of the document;
- (6) that the executant declared that he had been deceived into executing; and
- (7) that the executant is blind and cannot count.

These and such like are matters for decision, if necessary, by competent courts of law, and registering officers, as such, have nothing to do with them. If the document be presented in a proper manner, by a competent person, at the proper office, within the time allowed by law, and if the registering officer be satisfied that the alleged executant is the person he represents himself to be, and if such person admits execution, the registering officer is bound to register the document without regard to its possible effects. But the

registering officer shall make a note of such objections of the kinds mentioned in grounds (1) to (7) above, as may be brought to his notice in the endorsement required by section 58.

COMMENTARY

Section 58 of the Act enumerates the particulars to be endorsed on a document admitted to registration.

This rule enjoins that registration officers are not authorised to refuse registration on any of the grounds mentioned in the rule. The registration officer is, however, required to make a note of such objections of the kind mentioned in grounds 1 to 7 above, as may be brought to his notice in the endorsement of the particulars required under section 58.

40. *Denial of receipt of considerations.*—If any person admits the execution of a document presented for registration, but denies the receipt in whole or part of the consideration recited therein, registration shall not be refused because of such denial but a note of the denial shall be made in the endorsement required by section 58.

41. *Unwillingness to register.*—If, after the presentation of a document for registration, the executant thereof does not appear, and the presenter neglects or refuses to enforce his attendance under part VII of the Act, the document may be returned if claimed back. In case it is not claimed back the refusal to register should be recorded after the four months limit prescribed in section 34 has expired and the document is to be sent to the District Registrar for safe custody under rule 22

42. (1) *Registration to be completed necessarily.*—If the executant appears and admits execution and his identity is established, the registration should be completed even though one or both of the parties may, after this stage, desire to withdraw the document from registration. If after admission of execution the executant refuses or neglects to sign the endorsement, the registering officer should note this refusal as prescribed in section 58 of the Act.

(2) If after admission of execution and the necessary identification of the parties, the presenter (irrespective of the executant's action) refuses to proceed or to sign the endorsement, the registration should nevertheless be completed and a note of the refusal to sign endorsed on the document. The document, if not claimed, should be kept for one month under rule 22 and then sent to the District Registrar.

43. *Denial as to receipt of consideration.*—The case of simple denial of receipt of consideration is met by rule 40. If the document is not claimed by the person who presented it, or some one authorised by him to receive it, (Sec. 61) it should be retained for one month under rule 22 and then sent to the District Registrar.

44. *Correction of defect capable of remedy.*—Orders refusing to register should be made only after due care and consideration, and if the impediment to registration be mere informality or defect capable of remedy, opportunity should always be given to the parties to

correct the flaw. In such cases registration shall be deferred, and no final order of refusal shall be made until the document concerned becomes time-barred.

COMMENTARY

The prescribed Book No. 2 is a register for records of reasons for refusal to register. The rules 38 to 42 describe the different circumstances which should be taken into account and the principles which should be borne in mind, before orders refusing to register are made. The rule 44 requires that every opportunity should be provided for the registration of the document and refusal should be avoided wherever possible.

45. *Partial refusal.*—(1) When, under section 35 of the Act, but registration is admitted as to some of the parties to a document is refused as to the rest, the registering officer shall endorse thereon an order in this form;

“Registration refused as to A.B. and C.D.” He shall record the reasons for this partial refusal in his book No. II, but in all other respects he shall proceed with the registration of the document in the ordinary manner. (This register shall contain the headings prescribed in form No. 2 App. I).

(2) Where the person executing a document is dead, a registering officer shall not register the document unless all his legal representatives (personally or by agent as prescribed in section 34 of the Act) appear and admit the execution. The registering officer shall also take in such cases an affidavit from the claimants to the effect that there are no legal representatives of the deceased person besides themselves and shall refuse to register the document if the affidavit is not furnished.

46. *Wilful refusal or neglect to attend equivalent to denial of execution.*—The refusal to admit execution of a document even if it is not made in the presence of the registering officer is a denial of execution within the meaning of the Act, and so also is wilful refusal or neglect to attend before the registering officer to admit execution, notwithstanding sufficient legal service which may not necessarily be personal, and when such refusal or neglect occurs, the remedy will lie under section 73 or section 77 of the Act, as the case may be, for the purpose of having the document registered.

Book No. III

47. *Book No. III.*—(1) Book No. III is the register in which wills and authorities to adopt are to be copied, after they have been accepted for registration under section 41, also such wills as have been opened under sections 45 and 46. It shall contain the headings prescribed in form No. 3, App. I. This book is not open to public inspection, nor are its indexes; but copies of entries in it or them shall, on payment of the prescribed fees, be given to the persons executing the documents to which such entries relate, or to their agents, and after the death of the executants (but not before) to any person applying for such copies. The necessary search shall be made

by the registering officer. When a will entered in this book affects immovable property situate in districts or Sub-districts other than that where the entry has been made, no copy or memorandum of such will need be sent to the registering officers of those districts or sub-districts.

(2) No entry is required in the 5th column of the heading of book No. III in the ordinary case of a testator presenting his own will. The particulars of the witnesses his identity occur in the endorsement. It is only in the case of proceedings before the District Registrar under section 45, or when a will, is presented for registration to a Sub-Registrar by a person claiming there under after the death of the testator, that entries are to be made in column 5.

(3) In this book No. III the District Registrar must enter not only copies of the wills, registered by himself, but also copies of the wills, opened under the provisions of sections 45 and 46.

48. *Wills and authorities to adopt.*—To prevent mistakes it is here explained that every document making posthumous disposition of property is a "will" and should, when registered, be entered in book No. III. Further, that a document which merely declares the fact of having adopted a son, or giving a son for adoption, is not an authority to adopt and should not be entered in this book unless it contains testamentary dispositions which bring it within the above definition of "Will". Deeds of adoption as generally met with in practice are of four classes :—

1. Deeds which recite the fact of adoption only.
2. Deeds which recite the fact of adoption, and convey the property of the adoptive father to the adopted son in the life-time of the former.
3. Deeds which recite the fact of adoption and will the property to the adopted son after the adoptive father's death.
4. Adoption deed executed by widows in pursuance of an authority to adopt.

Instruments of the first class fall under section 18, clause (f) of the Act, and their registration is optional, but they must be presented if registration is desired within the time allowed in Part IV. They should be entered in book IV. Instruments of the second class should always be recorded in the registers as instruments of 'gift' (hibbanama). They must be brought for registration within the period of limitation allowed in Part IV, but are subject to different treatment, according as the property transferred is immovable or movable.

- (a) Where the property transferred or any part thereof is immovable, the instrument falls under section 17, clause

- (a) of the Act, and should be entered in book No. I. Its registration is compulsory.
- (b) Where the whole of the property conveyed is movable the instrument falls under section 18, clause (d) and should be entered in book IV. Its registration is optional unless the transfer of the property is effected by the instrument itself when its registration is compulsory under section 123 (2) of the Transfer of Property Act.

Instruments of the third class must be recorded and treated in every respect as wills (*wasibatnama*). Their registration is optional (section 18, clause (e)) and they may be presented at any time (section 27); they must be entered in book No. III.

Instruments of fourth class must be treated in every respect as those of the first. But care must be taken to distinguish between instruments conferring authority to adopt a son (*Ijazatnama tabniyat*), and adoption deeds executed in pursuance of such authority. The registration of an authority to adopt is compulsory, while that of an adoption deed is optional; the former deed must be entered in book No. III, the latter in book No. IV.

Adoption deeds not uncommonly contain stipulations on the part of the adoptive father for the maintenance of the adopted son, and provision for his marriage expenses. Such stipulations are to be regarded only as a record of duties which are imposed by the law itself, without express mention, upon the adoptive father, and do not bring the deeds which contain them within the definition of 'agreements' in section 2 of the Indian Contract Act, 1872.

COMMENTARY.

Book No. 3 is the register in which the wills and authorities to adopt are to be copied after they have been accepted for registration under section 41; also such wills as have been opened under section 45 and 46. It is at times very difficult to determine the nature of the document and decide whether the same is a will or an authority to adopt or both or otherwise. After explaining the difficulties as generally met with in practice, the rule speaks of the circumstances which should be taken into consideration before determining this question. The rule has explained different classes of such documents and has pointed out the documents which are to be entered in Book No. 3.

Book No. IV.

49. *Book No. IV.*—(1) Book No. IV is the miscellaneous register, in which are to be copied all documents registered under clauses (d) and (f) of section 18 which do not relate to immovable property. It is not open to public inspection, nor are its indexes; and copies of entries in it or them shall be given, on payment of the prescribed fees, only to the parties executing or claiming under the documents to which such entries relate, or the agents or representatives of such persons. The necessary search shall be made by the registering officer. This register shall contain the headings prescribed in form No. 4 (App. 1).

(2) A special volume of register book IV to be called "Additional Book No. IV in the form of file book with numbered butts, may be opened, with the sanction of the Inspector General, in any office when documents on printed or lithographed forms are presented for registration. The procedure as laid down in rule 33 shall also be followed in respect of printed or lithographed documents pasted in Additional Book No. IV. The form (specimen attached) of the printed butt shall contain the following particulars :—

1. Value of stamps.
2. Nature and value of transaction.
3. Serial number of entry, amount of registration and other fees and fines levied.

SPECIMEN FORM

Value of stamp.	Nature & value of transaction, if any.	Serial number of entry, amount of registration and other fees and fines levied.
1	2	3

50. *Gift of movable property.*—It may here be noted that the registration of instruments of gift of movable property has under the 2nd clause of section 123 of the Transfer of Property Act, 1882, been rendered compulsory whenever the property is not delivered to the donee. Under section 18 (d) of the Indian Registration Act they are however optionally registrable and for the purposes of this Act the registration will be in book IV.

BOOK V.

51. *Book V.*—(1) Book No. V is the register for recording transactions relating to the deposit and withdrawal of sealed wills mentioned in Part IX of the Act. When a will has been removed by order of court under section 46, the fact shall be noted in red ink across the entry and the note shall be authenticated by the signature of the District Registrar. It shall contain the headings prescribed in form No. 5 App. I).

(2) All depositors of wills should be informed that no steps will be taken by Government to ascertain when they die and to communicate after their death with the beneficiaries. A copy of the following notice may be given to every person depositing a will for safe custody under the provisions of section 42 of the Act.

NOTICE TO DEPOSITORS OF WILLS

All wills deposited under section 42 of the Indian Registration Act are kept in perpetuity (unless withdrawn by the testator under section 44 or removed into court under section 46) in a fire proof safe. But depositors are informed that no steps can be taken by Government to ascertain the fact of their decease or to communicate thereafter with their beneficiaries. The sealed cover will simply be

kept as deposited, unopened, until an application is made under section 45 or 46 of the Act. It is the testator's duty to take such steps as he may deem necessary to ensure that the existence and place of custody of the will may be known to the person or persons interested.

Book No. VI

52. *Book No. VI.*—(1) Book No. VI is the register for recording brief abstracts of powers-of-attorney authenticated under section 33, clause (a). It is not necessary to copy out in full the powers-of-attorney authenticated under section 33, and a brief memorandum of the contents is sufficient; but the exact words of the governing portion of the power-of-attorney empowering the attorney to present documents for registration and to complete the registration should be copied in column 4 of Register No. VI. The name of the office where registration is to be effected and a brief description of the property to be dealt with should be given in the abstracts relating to special powers-of-attorney. Particulars as to indentifying witnesses should be copied in the last column. But when a power-of-attorney is registered it must of course be copied out in full in book No. IV like any other document.

(2) To prevent mistakes it is explained that the only description of power-of-attorney which a registering Officer is competent to authenticate under section 33 is one which contains authority to present a document for registration, and this is the only kind of power of which entry should be made in book No. VI. The power-of-attorney must, except as provided in section 33 of the Act, be executed before the Sub-registrar. The endorsement should state that this has been done and the abstract should always note that the instrument confers power to register. A power-of-attorney may of course be registered like any other document as explained above, but it will not be valid for registration purposes unless it has been authenticated under section 33. Accordingly, when a power-of-attorney is presented by a person who presumably does not understand the distinction between registration and authentication, and it be not a power which the registering officer can authenticate, he shall register the document in his book No. IV. But if the power contains authority to present a document for registration, the registering officer shall explain the difference between authentication and registration, and ascertain the presenter's exact wishes in respect of the document. There is nothing, of course, to prevent such a document being registered as well as authenticated if the principal wishes it; but in that case the two operations shall be treated as separate transactions, and the usual fees shall be levied for both. This book shall contain the headings prescribed in form No. 6 App. I.

Book No. VII

53. *Book No. VII.*—Book No. VII is the register of visits and commissions under sections 31, 33 and 38. It shall contain the

headings prescribed in form No. 7, App. I. In the column "distance travelled" is to be shown the distance from the office to the place visited.

54. Book No. VIII is the register of thumb impressions. It shall contain the headings prescribed in form No. 8 appendix I.

55. *Instructions as to books in which documents should be registered.*—
(1) When a document is admitted to registration, the registering officer has to determine in which book it should be registered. This is a very important matter, not only because some of the books are open to public inspection while others are not, but also because questions of jurisdiction and limitation are involved. Ordinarily no difficulty will be experienced in determining, for the purposes of the Act, what is and what is not 'immovable property' but as occasionally doubts may arise, the following instructions are laid down for the guidance of registering officers—

- (a) Trees sold with a view to their being cut down and removed are 'standing timber' within the meaning of clause 6 of section 2 of the Act, while trees sold with a view to being kept permanently standing and enjoyed by the taking of their fruits or otherwise are immovable property. Consequently documents relating to trees of these classes ordinarily used for timber should be registered in Book No. IV unless the terms of the documents clearly contemplate their being kept standing and enjoyed; conversely, documents relating to trees not ordinarily utilized as timber should be registered in Book No. 1 unless the terms of the document make it clear that they are to be cut down.
- (b) Agreement relating to the manufacture of saltpetre, and to other products of earth (except standing timber, growing crops and grass) should be registered in book No. 1 as document relating to immovable property.
- (c) An instrument conferring the right to cut Sajji for a term of years over a specified area of land, and conveying a right not only to Sajji plants growing at the time of contract, but to those produced on the land in future for the term of years agreed upon is registrable in book No. IV.
- (d) A document conveying the income of a Mela (i.e. the offerings of worshippers at a shrine) has to be registered in book No. 1 as the property transferred is income derived from a sacred building and the document should therefore for registration purposes, be treated as one relating to immovable property.
- (e) Acknowledgements of the receipt of payment of consideration for the conveyance of immovable property must be registered in book No. 1, and of other property in book No. IV.

- (f) The allowance to village headman on a percentage basis on the land revenue commonly known as 'Haq Lamberdari' is a benefit arising out of land, within the definition of immovable property given in clause (6) of section 2 of the Act.
- (g) Deeds of gift mortgage, sale, lease and partition of immovable property should be registered in Book No. 1.
- (h) Contracts of sale of immovable property and agreements mortgage are deeds which should be registered in Book No. 4.

COMMENTARY

55. Foregoing rule of part III describes a manner in which the prescribed books are to be maintained, the particulars which are to be entered in these books, the principles which should guide the determination of the question as to in which book a particular document should be copied and provisions of law which should be taken into account before making entries in the books. This rule lays down instruction for determining for the purpose of the Registration-Act, what is and what is not immovable property as doubts occasionally arise in this regard.

AUTHENTICATION OF REGISTER BOOKS

COMMENTARY

The following rules 56, 57 and 58 contain instructions for the compliance of the provisions of section 20 of the Indian Registration Act. Section 20 of the Act reads as :

- (1) The registering officer may, in his discretion refuse to accept for registration any document in which any interlineation, blank, erasure or alteration appears unless the persons executing the document attest with their signatures or initials such interlineation, blank, erasure or alteration.
- (2) If the registering officer registers any such document, he shall, at the time of registering the same, make a note in the register of such interlineation, blank, erasure or alteration.

56. *Authentication of entries in register books.*—Every entry in books Nos. I, III and IV shall be, as far as practicable, an exact counterpart of the original, but interlineations, blanks, erasures or alterations should not be copied as such, but should be noted at foot as required by section 20 of the Act. The registering officer shall also see that the entry has been made in the book to which it properly belongs, that the number affixed to it is that which it ought to bear in order to maintain the consecutive series required by section 53, and that the book, the volume, and page entered in the certificate of registration are correctly stated.

57. *Examination of copies and authentication of errors.*—The record of every documents shall be compared with the original by some person other than the copyist, and both the copyist and the examiner shall append their signatures to the record and enter the words 'copied by' or Examined by. The registering officer shall then proceed to authenticate errors in the copy and to make any notes which may be necessary under section 20 of the Act. He shall also affix his initials in English or short signature in vernacular at

SUBSIDIARY BOOKS

73. *Name of subsidiary books.*—The following subsidiary books must be maintained in all the registration offices.

1. Fees book.
2. Cash account book.
3. Receipt book.
4. Order file.
5. Minute book.

74. *Fees book.*—The fees book shall be kept in Form No. 14, Appendix I in the vernacular printed bound volumes containing 100 or 200 pages each, being supplied from the Inspector General's or Registrar's office. This book must be written up daily, the registration fees realised on each document, (distinguished by its registration number and the number of the book in which it is entered) being shown separately, and the total collections of the day entered in the appropriate column, copying fees being shown separately from other fees. This daily total must be verified by the registering officer who shall affix his signature in tax token of such verification. On the last account day of each month, the several columns of the fees books shall be totalled the totals being written in red ink and signed by the registering officer, the entries for the remaining day of the month being carried forward and included in the totals for the following month.

(2) Where there is a Government treasury or Sub-treasury at the same place as the registration office, the fees realised shall be paid into the treasury or Sub-treasury daily, the signature of the treasurer at the head-quarter or of the cashier at Tehsil Sub-treasuries being taken in the fees book in acknowledgment of the receipt of the amounts entered. All sums received subsequently to the closing of the treasury or Sub-treasury accounts for the day shall be credited the next day along with receipt up to the hour of closing of the treasury or Sub-treasury accounts for that day and so on. All sums taken on any day on which the treasury or Sub-treasury is closed owing to a holiday shall be credited on the day the treasury or Sub-treasury re-opens. The words 'treasury closed' should however, be written in the fees book against the fees of the day not credited for this reason. Where a registration office is situated at a place where there is no Government treasury or Sub-treasury, the collections of the registering officer may be transmitted by him monthly to the nearest treasury or Sub-treasury as the District Registrar directs in time to admit of their being included in the current months account.

(3) All fees for the registration of documents are payable on presentation but should not be realised until the document is formally accepted for registration. All fees received shall be credited to Government, whether the documents have been admitted to registration or not. Travelling allowance realised under the provision of

- (f) The allowance to village headman on a percentage basis on the land revenue commonly known as 'Haq Lamberdari is a benefit arising out of land, within the definition of immovable property given in clause (6) of section 2 of the Act.
- (g) Deeds of gift mortgage, sale, lease and partition of immovable property should be registered in Book No. 1.
- (h) Contracts of sale of immovable property and agreements mortgage are deeds which should be registered in Book No. 4.

COMMENTARY

55. Foregoing rule of part III describes a manner in which the prescribed books are to be maintained, the particulars which are to be entered in these books, the principles which should guide the determination of the question as to in which book a particular document should be copied and provisions of law which should be taken into account before making entries in the books. This rule lays down instruction for determining for the purpose of the Registration-Act, what is and what is not immovable property as doubts occasionally arise in this regard.

AUTHENTICATION OF REGISTER BOOKS

COMMENTARY

The following rules 56, 57 and 58 contain instructions for the compliance of the provisions of section 20 of the Indian Registration Act. Section 20 of the Act reads as :

- (1) The registering officer may, in his discretion refuse to accept for registration any document in which any interlineation, blank, erasure or alteration appears unless the persons executing the document attest with their signatures or initials such interlineation, blank, erasure or alteration.
- (2) If the registering officer registers any such document, he shall, at the time of registering the same, make a note in the register of such interlineation blank, erasure or alteration.

56. *Authentication of entries in register books.*—Every entry in books Nos. I, III and IV shall be, as far as practicable, an exact counterpart of the original, but interlineations, blanks, erasures or alterations should not be copied as such, but should be noted at foot as required by section 20 of the Act. The registering officer shall also see that the entry has been made in the book to which it properly belongs, that the number affixed to it is that which it ought to bear in order to maintain the consecutive series required by section 53, and that the book, the volume, and page entered in the certificate of registration are correctly stated.

57. *Examination of copies and authentication of errors.*—The record of every documents shall be compared with the original by some person other than the copyist, and both the copyist and the examiner shall append their signatures to the record and enter the words 'copied by' or Examined by. The registering officer shall then proceed to authenticate errors in the copy and to make any notes which may be necessary under section 20 of the Act. He shall also affix his initials in English or short signature in vernacular at

SUBSIDIARY BOOKS

73. *Name of subsidiary books.*—The following subsidiary books must be maintained in all the registration offices.

1. Fees book.
2. Cash account book.
3. Receipt book.
4. Order file.
5. Minute book.

74. *Fees book.*—The fees book shall be kept in Form No. 14, Appendix I in the vernacular printed bound volumes containing 100 or 200 pages each, being supplied from the Inspector General's or Registrar's office. This book must be written up daily, the registration fees realised on each document, (distinguished by its registration number and the number of the book in which it is entered) being shown separately, and the total collections of the day entered in the appropriate column, copying fees being shown separately from other fees. This daily total must be verified by the registering officer who shall affix his signature in tax token of such verification. On the last account day of each month, the several columns of the fees books shall be totalled the totals being written in red ink and signed by the registering officer, the entries for the remaining day of the month being carried forward and included in the totals for the following month.

(2) Where there is a Government treasury or Sub-treasury at the same place as the registration office, the fees realised shall be paid into the treasury or Sub-treasury daily, the signature of the treasurer at the head-quarter or of the cashier at Tehsil Sub-treasuries being taken in the fees book in acknowledgment of the receipt of the amounts entered. All sums received subsequently to the closing of the treasury or Sub-treasury accounts for the day shall be credited the next day along with receipt up to the hour of closing of the treasury or Sub-treasury accounts for that day and so on. All sums taken on any day on which the treasury or Sub-treasury is closed owing to a holiday shall be credited on the day the treasury or Sub-treasury re-opens. The words 'treasury closed' should however, be written in the fees book against the fees of the day not credited for this reason. Where a registration office is situated at a place where there is no Government treasury or Sub-treasury, the collections of the registering officer may be transmitted by him monthly to the nearest treasury or Sub-treasury as the District Registrar directs in time to admit of their being included in the current months account.

(3) All fees for the registration of documents are payable on presentation but should not be realised until the document is formally accepted for registration. All fees received shall be credited to Government, whether the documents have been admitted to registration or not. Travelling allowance realised under the provision of

66. *Native Christians.*—In the case of Christians who have Christian names and family names, the entries should be indexed with reference to the first letter of the surname. In the case of Christians who have no family names, and who add their father's names or the name of their villages to their own the entries should be indexed in the same manner as laid down in rule 65.

67. *Companies, banks, etc.*—Entries regarding companies, bank etc., shall be made under the initial letter of the first word, omitting the article.

Example.—The land Mortgage Bank of India, under 'L', the Bank of Upper India, under 'B' and the Allahabad Bank under 'A'.

68. *Government.*—Entries in the case of documents in which Government is concerned shall be made in the English indexes under 'G' as the first letter of the word 'Government' and in Hind indexes under 'स' as the first letter of the word 'Sarkar', the official designation of the officer representing Government being given in the first column.

69. *Certificates or sales, etc.*—In the case of certificates of sale given by a court, the names of the judgment-debtor and of the auction purchaser should be indexed in the appropriate nominal index and an entry made under 'स' in Hindi indexes of the official designation of the officer who has granted the certificate.

70. *Security bonds.*—In the case of security bonds, the name of the person for whom the security is given should be indexed as well as those of the executant of the bond, and the person in whose favour it is executed.

71. *Agent or representative.*—(1) When a document is executed by an agent or representative, the name of every principal as well as of every agent or representative, and of every person claiming under the document, should be indexed.

Examples.—(1) A bond executed by Mr. D., Manager, on behalf of the Allahabad Bank, would be indexed under A for principal, and also under D, that being the first letter of the surname of the agent executing the bond on behalf of the bank.

(2) Documents executed by or in favour of guardians on behalf of minor should be indexed in the names of the guardians as well as the minors.

(3) If the person with respect to whom a document is to be indexed is mentioned in the document under an alias as well as his real name, the document should be indexed with respect to both the alias and the real name.

(4) Similarly if a town or village is called by two distinct or different names in the document, it must be indexed with respect to both names.

72. *Documents entered in book No. 1.*—The entries in indexes respecting all documents entered in file book No. 1 shall be made in red ink, so that it may be apparent that the document has only been filed in the District Registrar's or Sub-Registrar's Office.

(2) A Sub-Registrar on registering a document of the nature mentioned in section 64 or section 65 shall enter in this index only that portion of the property which is situated in his Sub-district.

(3) A district Registrar on receiving a copy of a document under section 65, 66 and 67 shall enter only the property situated in his own district.

(4) A Sub-Registrar on receiving a memorandum of a document under section 64, 65, 66, or 67, or a copy of—an order or certificate under section 89, shall enter the particulars of the property concerned in this index.

(5) If the property is situated in more than one town or village in the district or Sub-district the name of each place shall be separately indexed under its initial letter.

62. *Index No. III.*—Index No. III is that in which section 55 requires that the names and additions of all persons executing every will and authority to adopt registered in book No. III, of the executors and persons respectively appointed thereunder, and (after the death of the testator or donor, but not before) of all persons claiming under the same shall be entered. It shall contain the headings prescribed in (form No. 3 App. II).

63. *Index No. IV.*—Index No. IV is that in which section 55 requires the names and additions of all persons executing, and all of persons claiming under every document copied in book No. IV or filed in Additional Book No. IV to be entered. It shall contain the headings prescribed in form No. 4 App. II.

64. *Index how to be prepared.*—Index entries shall be made on the same day as the document to which they relate is copied or filed in its proper register, or at latest on the following day. The official who indexes the documents shall append his signature with date under the words 'indexed by' which will be entered in red ink on the top of the copy of the document entered in the proper register, on the document filed in Additional Book No. 1 under rule 33 on the document filed in Additional Book No. IV under rule 49 or on a copy or memorandum filed in File Book No. 1 under rule 34 read with rule 35 as the case may be. The registering officer shall, before he certifies a copy as true copy under rule 57 or finally endorses a document, copy or memorandum under rule 33 or 35 satisfy himself that the same has been properly indexed. The indexes shall be kept in Hindi. The headings of the columns have however been printed both in English and in Hindi to enable all District Registers and Sub-Registrars acquainted with English and able to conduct business in that language to prepare indexes of English documents in English. The English lettered sheets of the index should at the time of binding be put with sheets of the corresponding Hindi letter.

65. *Initial letters.*—Entries should be made with reference to the first letter of the name, and not that of the rank, title or caste.

the bottom of each page and at the end of the record, and shall, under his usual full signature and official designation, certify it to be a true copy.

58. *Erasures prohibited.*—No erasures shall be made with an ink erasure, knife or by any other means in any register book, but mistakes shall be corrected when necessary with the pen. All inter-lineations and corrections in the register books shall be made in red ink. Corrections shall be made by drawing the pen through the words wrongly copied and rewriting them.

INDEXES

COMMENTARY

The current indexes required to be kept in every registration office are listed in section 55 of the Act and the particulars which these indexes should contain are also enumerated thereunder. The rules 59 to 72 prescribe the additional particulars which these indexes should contain and the form in which these indexes should be prepared.

59. *Indexes to be prepared on printed forms.*—The current indexes, required by section 54 to be kept up in every registration office shall be prepared on printed forms to be supplied from the Government Press through the Inspector of Registration on indent being submitted to the office of the Inspector General. The sheets should be headed with the different letters of the alphabet by the registering officer. At the end of the year all used sheets should be bound up in their proper alphabetical order.

60. *Index No. 1.*—Index No. 1 is that in which section 55 requires that the names and additions of all persons executing and of all persons claiming under every document registered, or memorandum filed in book No. 1, shall be entered. This index shall contain the names and additions not only of the parties concerned in the document but also of those concerned in the copies for memoranda of documents received from other registration office and filed under section 64, 65, 66 and 67, as well as those concerned in the copies of order by Revenue Officers granting loans and of certificates granted by Civil Courts under rule 94, order XXI, Schedule I of the Civil PROCEDURE CODE, 1908, or by Revenue officers which are filed under section 89 of the Act. It shall contain the headings prescribed in form No. 1, App. II.

61. (1) *Index No. II.*—Index No. II is that in which, by section 55, the particulars mentioned in section 21 relating to every document registered memoranda filed, in book No. 1 are to be entered. Entries should, as a rule, be made under the name of the town or principal village where the property affected is situated, the name of mohalla in the case of a town, or of a hamlet in the case of a village being given in column 4. It shall contain the heading prescribed in form No. 2 App. II.

article XIV sub-clauses (4) & (5) of the table of fees may however be appropriated the registering officer or commissioner, as the case may be.

(4) All receipts in the Registration Department shall be credited in the treasury accounts under the following heads.

- (a) Fees for registering documents Registration fees.
- (b) Fees for copies of registered document.
- (c) Miscellaneous.

COMMENTARY.

The table of fees referred to in this rule is contained in Appendix V.

75. *Cash book*.—A cash book in Form No. 21 App. I will be maintained in each office.

76. *Receipt book*.—(1) The receipt book will be in Form No. 9 App. I each volume of the book contains one hundred blank printed forms and each form is divided into three parts, given below :—

(1) To contain particulars for indentifying the document presented for registration and an acknowledgment of the receipt of the prescribed registration fees. This is to be filled up, torn off and given to the presenter on realization of the fees.

(2) To contain a brief description of the document, an acknowledgment of its receipt for registration. This is the 'receipt' mentioned in section 52 of the Act, and it should be filled up, torn off and given to the person presenting the document at the same time as the receipt for the fees.

(3) The counterfoils which remain permanently in the book.

(2) Registering officers will see that receipts are given in the order in which documents are admitted to registration, that all prescribed particulars are filled in, that in the place for description of property it is stated whether it is immovable or movable, and in the case of mortgages whether with or without possession; and lastly, that the name of the executant and not, as is sometimes erroneously done, the name of the scribe, is noted in the place provided for this purpose.

(3) Each volume of these receipt books, which contains one hundred printed forms numbered consecutively 1 to 100 shall be numbered in a consecutive series which shall commence and terminate with the calendar year a fresh series being commenced at the beginning of each calendar year. A new volume however need not be brought into use at the beginning of the year, until all the receipts in the volume in use have been filled up. The volume in which receipts of two years fall should bear a double number, (300 of 1951/1 of 1952). The document will be returned to the person applying for return and presenting the receipt granted under section 52 of the Act, or to the person desiring its return by post in the

manner as laid down in rule 134 provided he is the presenter of the document or a person nominated by the presenter under section 61 (2) of the Act. The nomination in both cases must be on the reverse of the receipt. In cases of document returned personally to the person mentioned above, on presenting the receipt, the signature of the recipient will be taken with the date, in the space on the reverse of the receipt which will be pasted immediately to its proper counterfoil in the receipt book.

COMMENTARY

Return of the registered document is to be in accordance with the section 61 of the Act which reads as such:—

“(1) The endorsements and certificate referred to and mentioned in sections 59 and 60 shall thereupon be copied into the margin of the Register book and the copy of the map or plan (if any) mentioned in section 21 shall be filed in Book No. 1.

(2) The registration of the document shall thereupon be deemed complete, and the document shall then be returned to the person who presented the same for registration, or to such other person (if any) as he has nominated in writing in that behalf on the receipt mentioned in section 52.

77. *Loss of receipt.*—If the person to whom the receipt was granted satisfies the District Registrar or Sub-Registrar that he has lost or mislaid it, the document may be returned to him on his written acknowledgment of its return. If he is not personally known to the officer returning the document his thumb-impression should be taken on the counterfoil of the receipt unless he is of sufficient standing to render this precaution unnecessary. The document shall in no case be returned to any one but the person who presented it for registration, or his representative or agent or a person nominated in writing to receive it in accordance with section 61.

78. *Commission fee.*—When several documents are registered by one party at the same time and place, one commission fee and one travelling allowance shall be charged. But if one journey is made to register documents belonging to different executants the commission fee shall be charged against each person, or group of persons, registering a document or documents. Only one travelling allowance shall be charged and it shall be divided equally among the parties. For instance, if the Sub-Registrar goes to a mauza to Register one document belonging to A, two documents belonging to B and two documents belonging to C and D, he should charge one commission fee to A, one Commission fee to B and one Commission fee to C & D, and should charge each with one third of the travelling allowance.

79. *Refund of fees.*—(1) In the event of registration being refused, or not taking place for other reasons, any fees which may have been levied will be refunded except fees for commission, summons and attendances, and travelling allowances, where such fees have been eraned. Inspection or search fees may be refunded in cases where no inspection or search is made, but not where a partial ins-

pection or search has been made. Any registration fees charged by a registering officer in excess of what is actually chargeable under the rules may be refunded at the discretion of the District Registrar provided that the refund is claimed within thirty days and the District Registrar is satisfied that there has been a clear over-charge.

(2) Applications for refund of fees will be in writing to the District Registrar who will pass orders thereon. District Registrars will be responsible for seeing that receipts are obtained and recorded for the full amount of fees to be refunded.

80. *Remission of fines.*—Application for remission of fines levied under section 25 or section 34 shall be made in writing to the District Registrar, who shall forward them to the Inspector-General under section 70 of the Act with his own remarks, together with a bill for refund, if necessary, in the form prescribed by the Accountant General. Amounts so refunded shall be drawn by the District Registrar and paid to the person entitled to receive them on his furnishing a formal receipt.

COMMENTARY

Section 25 and section 30 of the Act empower the District Registrar to levy fine under certain circumstances. Section 25 reads as:—

(1) If, owing to urgent necessity or unavoidable accident, any document executed or copy of a decree or order made, in India is not presented for registration till after the expiration of the time herein before prescribed in that behalf, the Registrar, in cases where the delay in presentation does not exceed four months, may direct that, on payment of a fine not exceeding ten times the amount of the proper registration fee, such document shall be accepted for registration.

(2) Any application for such direction may be lodged with a Sub-Registrar, who shall forthwith forward it to the Registrar to whom he is subordinate.

Section 34 reads as:—

(1) Subject to the provisions contained in this part and in section 41,43,45, 69,75,88 and 89, no document shall be registered under this Act, unless the person executing such document or their representatives, assigns or agents, authorized as aforesaid, appear before the registering officer within the time allowed for presentation under sections 23,24,25 and 26.

Provided that, if owing to urgent necessity or unavoidable accident, all such persons do not so appear, the Registrar, in cases where the delay in appearing does not exceed four months, may direct that on payment of a fine not exceeding ten times the amount of the proper registration fee, in addition to the fine, if any, payable under section 25, the document may be registered.

(2) Appearances under sub-section (1) may be simultaneous or at different times.

(3) The registering officer shall thereupon:—

- (a) enquire whether or not such document was executed by the persons by whom it purports to have been executed;
- (b) satisfy himself as to the identity of the persons appearing before him and alleging that they have executed the document; and
- (c) in the case of any person appearing as a representative, assign or agent, satisfy himself of the right of such person so to appear.

(4) Any application for a direction under the proviso to sub-section (1) may be lodged with a Sub-Registrar, who shall forthwith forward it to the Registrar to whom he is subordinate.

(5) Nothing in this section applies to copies of decrees or orders.

Section 70 of the Act authorises the Inspector-General to remit the fine levied under Section 25 and section 34.

81. *Order file.*—The order file is a guard-book in which should be filed all orders whether emanating from the Inspector-General or the Registrar of the district. All orders of this character should be pasted in as soon as received, and should not be allowed to lie loosely about. The order file must be in two parts; (1) circulars and general orders of the Inspector-General, and (2) orders of a general or permanent character issued by the Registrar. Temporary or special orders will be put in the yearly bundles and be weeded according to the instructions. The correction slips are not to be placed in the order file book but in the Manual. A list should be prepared for each year and pasted into the order file containing a brief description of all orders so filed. This list should not be made up at the end of the year, but written up from time to time as orders are filed.

82. *Minute book.*—(1) Every Sub-registrar shall keep a minute book in form No. 15, App. I. This book is intended, primarily to contain the record of all suspensions of the ordinary procedure of acceptance for and admission to registration; for example :—

1. When the document presented for registration has been impounded under the Indian Stamp Act, 1899 as adapted to Rajasthan;
2. When the document is returned for presentation in the proper office;
3. When the document is returned for correction or amendment;
4. When the document is put aside pending appearance of parties or witnesses.

(2) In it should also be recorded the reasons for non-compliance with an application for search, inspection or copy, unless in the case of copies, searches and inspections sufficient particulars have already been given in the remarks columns of registers of applications for copies searches and inspections.

(3) The entries in the minute book should be made by the Sub-Registrar with his own hand and each proceeding should be signed and dated by him. When proceedings relating to the same case are recorded on more than one occasion, the serial numbers of the subsequent entries will be entered in column 2 of the first entry. Column 2 of each subsequent entry will show the serial number of the first entry.

(4) When a document presented for registration is returned by a Sub-Registrar for correction or amendment or on any other

ground, the Sub-Registrar shall also briefly record his reasons on an objection slip in Form No. 22 App. I and make over the slip to the presenter. When the document is subsequently admitted for registration, the Sub-Registrar will file the slip for perusal by the inspecting officer.

83. *What circumstances to be entered in the minute book and what not—*

(1) A refusal to register is not a suspension but a final termination of the proceedings, and in such a case the record is made in register No. II, not in the minute book.

(2) Every other circumstance which causes an interruption of the proceedings between the presentation of a document and its admission to registration, however, brief that interruption may be, must be made the subject of separate entry in the minute book stating why proceedings were interrupted, and also, if necessary, of a second entry recording the removal of the impediment and the completion of the registration.

(3) In cases in which refusal has to be recorded on a date subsequent to the adjournment of proceedings after entry in the minute book a reference to the entry in book 2 should be given in column 2 against the last entry of adjournment. Thus, in the commonest case, that of non-appearance of an executant, there must be in the first place an entry to this or similar effect;

"Deed of sale, dated the 1st February, 1898, of a two anna share in Mahal Rampur by A.B. in favour of C and D, presented by the latter this 10th day of February, 1951, A. B is not present, Registration postponed and process issued." Then, if executant appears there will be a second entry;

"Document referred to in serial number so and so, A. B. having appeared registration completed, dated, etc." In this case if the process were ineffectual there would be no further separate entry, the eventual refusal being recorded in register II with a reference to the first entry in the minute book, and to the entry in book No. II in the second column against the first entry in the minute book.

(4) Similarly the reasons for non-compliance with an application for inspection or copy should be concisely recorded, and if the objection is subsequently removed and the application is granted, a second entry stating the fact should be made. The method of filling in column 2 so as to connect entries relating to the same document together, is another point which is not understood. The object of the reference number is to enable each document to be traced through all the entries referring to it in the register.

The following examples will show clearly what is required.

Annual S. number.	Reference number and number of book and serial number of document (if any).				Note of proceedings.
1	2				3
1	4	....	....	....	Deed of mortgage by A, B to C. D of 100 bighas in Mahal Ram-pur, dated the 5th January, 1951. Impounded as not duly stamped and sent to Collector this 12th Day of January, 1951.
2	(Blank)	....	....	....	Deeds of sale by E F to G H of a house and grove in Jalalpur dated the 12th February, 1951. Returned for presentation to S.R. Udaipur, the proper office, this 20th day of February, 1951.
3	7	....	....	....	Deed of mortgage of a 2 anna share in Mahal Ram Prashad, mauza Bali, by J, K to L, M, dated the 8th March, 1951. Erasures not attested. Returned for compliance with section 20 of the Registration Act, this 15th day of March, 1951.
4	I—Book I, Vol. 122, No. 124.				Deed referred to in serial No. 1 received back duly certified by Collector as to stamp. Registration completed this 17th day of March, 1951.
5	8	....	....	....	Deed of sale of house and garden in Mohalla Uparkot, Qasba Fatehdur, by N. O to P. Q dated the 8th March, 1951. Presented by P.Q. N.O. does not appear. Registration referred pending return to proses issued this 8th day of March, 1951. Application by R. S. dated the 20th March, 1898, for copy of document No. 10 Book 3 Vol. 2 being the will of T. O. refused under section 57 of the Registration Act, testator being alive.

7. 3 Document referred to in serial (Book 1, Vol.22, No.196) (No. 3) represented after compliance with section 20 of the Registration Act and registered this 25th day of March, 1951.
8. 5 Document referred to serial No. 5 (Book 1 Vol.22, No.224). N.O. having appeared and admitted execution registration completed this 10th day of April, 1951.

PART 4.

LANGUAGES

84. *Language*.—For the purposes of section 19 of the Act, it is declared that the language deemed to be commonly used in Rajasthan shall be Hindi in Devnagri script. But documents presented for registration may be written in any language. In case however, of the language other than Hindi, the document must be accompanied by a true Hindi translation and also by a true copy : Provided that documents written in English need not be accompanied by translation or copies when presented at the office of a District Registrar or of a Sub-Registrar, when the registering officer is acquainted with English and can conduct business in such language.

COMMENTARY

This rule is in pursuance of section 19 of the Act which provides that:—

If any document duly presented for registration be in a language which the registering officer does not understand, and which is not commonly used in the district, he shall refuse to register the document, unless it be accompanied by a true translation into a language commonly used in the district and also by a true copy.

Section 69 (i) (b) empowers Inspector-General to make rule in this regard.

PART 5.

TERRITORIAL DIVISIONS

85. *Territorial division*.—(1) The description of the territorial divisions required by section 21, sub-section (3) shall be the name of the village, tehsil and revenue district in which the house or land is situated.

COMMENTARY

Section 21 sub-section (3) referred herein provides that the property shall be described by reference to the territorial division in which the same are situated.

(2) A detailed list showing the names of registration districts and Sub-districts is given in Appendix IV. The total number of registration offices in the State is 225, of these 24 are District Registrar's Offices, 6 departmental Sub-Registrar's offices and the

remaining 195 ex-officio Sub-Registrar's offices. These are distributed among the five divisions of the State as follows :—

	<i>Jaipur Division</i>	<i>Jodhpur Division</i>	<i>Bikaner Division</i>	<i>Udaipur Division</i>	<i>Kotah Division</i>	<i>Total</i>
Distt. Registrar's Offices,	5	6	3	5	5	24
Sub-Registrar's Offices.	2	1	1	1	1	6
Ex-Officio Sub-Regi- strar's Offices.	45	29	19	51	51	195
						<u>225</u>

COMMENTARY

The list of registration districts and sub-districts as given in appendix IV has been prepared in pursuance of the powers conferred under section 5 of the act which provides that:—

(1) For the purposes of this Act, the State Government shall form districts and sub-districts, and shall prescribe, and may alter, the limits of such districts and sub-districts.

(2) The districts and sub-districts formed under this section, together with the limits thereof, and every alteration of such limits, shall be notified in the official Gazette.

(3) Every such alteration shall taken effect on such day after date of the notification as is therein mentioned.

PART 6.

Re-copying of Registrar-books which are in danger of being destroyed or becoming wholly or partially illegible.

86. *Discretion by Inspector General regarding damaged registered books.*—The Inspector General may on the report of the Inspector made to him, by a written order direct that any particular Register book or portion thereof which is in danger of being destroyed or becoming wholly or partially illegible shall be re-copied by hand:

Provided that where only a portion of an entry is in danger of being destroyed or becoming illegible, the registering officer shall direct that the whole entry including the true copy certificate shall be recopied.

87. *Re-copying and attestation of copies of entries in the new Register-book.*—Every entry which under an order passed under rule 86 is to be re-copied, shall be re-copied in the new register in its entirety along with true copy certificate and each entry so re-copied shall be carefully compared with the entry in the original Register book. The registering officer shall then certify under his signature that it is a true copy in the manner laid down in rule 57. A note of the Inspector General's Order directing the re-copying of the entry shall be made below the true copy certificate so re-copied.

88. *Numbering of complete new Register books and Destruction of old Register books.*—When an entire book is re-copied, the new book shall bear the same number as the old one. After the entries in the new book have been compared with the entries in the old book and the new book certified by the registering officer as aforesaid the old book shall be destroyed and a note about its destruction shall be made in the catalogue of records. Such note shall also show the number of the new book in which the entries from the old book have been re-copied.

89. *Manner of assigning serial numbers to the entries in new Register-books.*—(1) Where only a portion of a book is to be re-copied the new book in which it is re-copied shall bear a fresh serial number such as 1-A, 2-A, 3-A, as the case may be.

(2) A register in the following form shall be maintained in which full particulars of the books partially re-copied shall be entered, namely.

(a) Serial-No.

(b) Registered number of the entries re-copied.

(c) No. of the pages of the old book, the entries of which have been re-copied.

(d) No. of the old book.

(e) No. of the new book.

(f) No. of the pages of the new book on which entries have been re-copied. Such register shall be preserved permanently.

(3) A note shall be made in the old book below each original entry which has been re-copied showing the number of the book and the number of the page of such book in which the entry has been re-copied.

90. *Signing and dating of note.*—All notes made under the rules contained in this part shall be signed and dated by the Registering Officer.

PART 7.

PROCEDURE PRIOR TO ACCEPTANCE OF DOCUMENT FOR REGISTRATION.

91. *Conditions of admissibility and examination of documents.*—On the presentation of a document for registration, the registering officer shall first satisfy himself.

(1) That it has been presented at the proper registration office (Section 28, 29 and 30).

(2) That if the document is not a will, it has been presented within the proper time (Sections 23 to 26).

(3) That it is in a language deemed to be commonly used in the district or is accompanied by a true translation into such a language and a true copy (Section 19).

40. (1) The testator, or after his death any person claiming as executor or otherwise under a will, may present it to any Registrar or Sub-Registrar for registration.

(2) The donor, or after his death the donee, of any authority to adopt, or the adoptive son, may present it to any Registrar or Sub-Registrar for registration.

92. *Examination as to Jurisdiction.*—(1) When a document is presented at a registration office the registration officer will examine it to see whether he has authority to register it, and on this head Part V and VIII of the Act should be consulted.

(2) For the purposes of jurisdiction documents may be grouped into four classes :

- (1) Non-testamentary documents, relating to immovable property mentioned in clauses (a), to (d) of section 17 and clauses (a) to (c) of Section 18.

COMMENTARY

The non-tastamentary documents relating to immovable property mentioned in the Act are listed as under :—

- (a) of Section 17.
- (b) of Section 17.
- (c) of Section 17.
- (d) of Section 17.
- (e) of Section 18 (a).
- (f) of Sectton 18 (b).
- (g) of Section 18 (c).

(2) Wills and authorities to adopt.

(3) Copies of decrees and orders of courts.

(4) All other documents.

(3) Instruments of the first class may be accepted for registration by any registering officer within whose district or sub-district any portion of the property concerned is situated. Instruments of the second class may be registered in any office. A copy of a decree or order may be registered in the office of the sub-registrar in whose sub-district the decree or order was made, or if it does not affect immovable property, in the office of any other sub-registrar under the Government at which all the persons claiming under decree or order desire the copy to be registered. A document of the fourth class may be registered, either in the office of the sub-registrar as the place of execution, or if desired by the executants and person claiming under it, in the office of any other sub-registrar under the Government.

93. *Procedure when registering officer has no jurisdiction.*— If the Registering Officer finds he has no jurisdiction to register a document presented to him, he should endorse on the document the words "Returned for presentation in the proper office" and return it to the presenter, informing him at what office he can obtain registration. An entry of the occurrence should at the same time be made in the minute book.

94. *Examination as to time.*—When the registering officer finds he has jurisdiction, he should examine the document to see that it has been presented within the time allowed by part IV of the Act. Section 26 refers to documents executed out of India and will be noticed below. With regard to all other documents the law requires with certain exceptions (Section 23, 23A and 34, Sub-section (1) that both the presentation for registration and the appearance of the executant shall take place within four months from the date of execution. But in order to avoid hardship in certain cases, it also provides that a further period of four months shall be allowed subject to a fine:

- (1) When a document cannot be presented within the first four months, owing to urgent necessity or unavoidable accident (Section 25)
- (2) When after a document has been presented the executants, owing also to urgent necessity or unavoidable accident cannot appear or cannot be made to appear to admit execution (Section 34, proviso).

95. *Examination as to unverified interpolations, etc.*—(1) If true document be brought for registration within the time allowed by law, the registering officer should see whether it contains any unverified interlineations blanks, erasures or alterations of the kind mentioned in section 20 of the Act; and, in the case of documents, relating to immovable property, whether the description of it is sufficient for identification. If he is not satisfied on either of these points and if the omission cannot be immediately supplied he should endorse on the document the words "Returned for compliance with section 20" and hand the document back to the presenter in view to the defect being remedied. An entry of the occurrence is to be made in the minute book. Foreign documents should not be accepted unless accompanied by the translation and copies required by section 19, nor document of the kind mentioned in section 21 (4) unless accompanied by the required copy or copies of the map or plan.

(2) Where interlineations or corrections occur in a document presented for registration the registering officer must require such interlineations and corrections to be attested by the initials or signature of the executants of the deed, if that has not already been done. If the parties or any of them can not read or write, the sub-registrar should read over to them the correction or interlineation, and add a certificate that has done so, and that the parties agreed thereto to his registration endorsement.

COMMENTARY

Under Section 20 of the Act registration officer can refuse to accept for registration any document in which interlineations ect., appear. He can, however, register the same if the interlineations ect., are duly attested by the executant and in case he does so, sub-section (2) of section 20 requires the registration authority to make a note accordingly in the register.

(7) When proceedings are suspended under Sub-rule (1), (5) and (6) a note shall be made in the minute book and if the document is returned to the person presenting it, the reasons for this shall be endorsed on it.

(8) After the document has been returned duly endorsed by the Collector in the manner prescribed by section 40 (a) or 42 of the Indian Stamp Act as adapted to Rajasthan the registration proceedings shall atonce be resumed and completed after duly summoning the parties to the document.

(9) Every Sub-Registrar shall keep a register of documents impounded by him in form No. 16 given in appendix I.

Note—In the case of the registration of any document, the stamp duty paid on which is lower than it would be but for the previous payment of stamp duty on some connected document the registering officer shall note the amount of stamp duty paid on the previous document. This note should be made in the column "Value of stamps" in register 1 or IV.

COMMENTARY

The relevant provisions of Indian Stamp Act referred to in this rule are reproduced below:—

38. (2) In every other case, the person so impounding an instrument shall send it in original to the Collector.

62. **Penalty for executing, etc. instrument not duly stamped**—(1) Any person—

(b) executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped ; or

70. **Institution and conduct of prosecutions**—(1) No. prosecution in respect of any offence punishable under this Act or any Act hereby repealed shall be instituted without the sanction of the Collector or such other officer as [the State Government] generally, or the Collector specially, authorises in that behalf.

(2) The Chief Controlling Revenue Authority, or any officer generally or specially authorised by it in this behalf, may stay any such prosecution or compound any such offence.

(3) The amount of any such composition shall be recoverable in the manner provided by section 48.

40. (b) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same together with a penalty of five rupees; or, if he thinks fit, [an amount not exceeding] ten times the amount of the proper duty or of the deficient portion thereof, whether such amount exceeds or falls short of five rupees:

Provided that, when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may if he thinks fit, remit the whole penalty prescribed by this section.

27. **Facts affecting duty to be set for the instrument**—The consideration (if any) and all other facts and circumstances affecting the chargeable ability of an instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

64. **Penalty for omission to comply with provisions of section 27**—Any person who, with intent to defraud the Government—

(a) executes any instrument in which all the facts and circumstances required by section 27 to be set forth in such instrument are not fully and truly set forth; or

(b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances ; or

(c) does any other act calculated to deprive the Government of any duty or penalty under this Act ;
shall be punishable with fine which may extend to five thousand rupees.

40a If he is of opinion that such instrument is duly stamped or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be.

42. **Endorsement of instruments on which duty has been paid under section 35, 40 or 41**—(1) When the duty and penalty (if any) leviable in respect of any instrument have been paid under section 35, section 40 or section 41, the person admitting such instrument in evidence or the Collector, as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof and the name and residence of the person paying them.

(2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct:

Provided that—

(a) no instrument which has been admitted in evidence upon payment of duty and a penalty under section 35, shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and had not cancelled such certificate ;

(b) nothing in this section shall affect the Code of Civil Procedure (XIV of 1882), section 144, clause 3.

97. *Place of presentation*.—Documents must ordinarily be presented for registration at the registration officer but under section 31, registering officers may on special cause being shown, proceed to the private residence of any person desiring to present a document and may accept it there for registration. This permission, however, must not be interpreted as extending to the acceptance for registration of documents at the private residence of the registering officer.

98. *Court fee stamp on application*.—No court fee is required on written application made to a registering officer for issue of commissions under section 32 or 33 for the attendance by a registering officer under section 31, 33 or 38 at a private residence or jail or for issue of summons under section 36 or for the presentation of deeds. An application for the attendance of the registering officer at a private residence may be presented by an agent, relative, or servant of the applicant or be sent by post, but the presentation of the document in such cases can be made only by the person who desires to present for registration at his or her residence.

COMMENTARY

The analogous statutory provisions for this rule are contained in section 32, 31, 33, 36 and 38 of the Registration Act.

51. In ordinary cases the registration of deposit of documents under this Act shall be made only at the office of the officer authorized to accept the same for registration or deposit :

within the period of eight months from the date of its execution, and the case does not come under rule 46 the Sub-Registrar must immediately after the expiration of the said period, record a formal refusal to register, leaving it to the parties to appeal to the District Registrar under section 72 within thirty days if they think proper:

Provided that if proceedings under section 36 for the appearance of the executant are still pending at the expiry of the four months, and the executant has not appeared, the case shall be reported to the District Registrar without a formal refusal to register being recorded. But when summons has been duly served and the executant refuses or neglects to appear a formal refusal to register will be recorded under rule 46 without waiting for the expiry of the period of four months.

(2) In any case referred to in sub-rule (1) the District Registrar shall not pass an order granting an extension of time or directing the subregistrar to register the document unless it is shown that the non-appearance of the executant was due to urgent necessity or unavoidable accident.

102. *Document executed outside India.*—(1) The above instructions apply to documents presented under section 26, with this exception only that the first period of four months and extended period of eight months must be reckoned from the date of their arrival in India, and not from the date of their execution. These documents can under no circumstances remain pending beyond eight months from the date of their arrival in India. In the case of a document executed by some of the parties in, and by others out of, India, the party presenting the document may proceed at his option under section 23, section 24 or section 25 instead of section 26; and if he does so, the provisions of the above instruction regarding those sections shall apply. All pending documents must thus be refused registration after eight months from the date of execution, if presented under section 23 or section 24 after 12 months, if presented under section 25; and after eight months from the date of arrival in India, if presented under section 26.

(2) The above instructions are however subject to the proviso that the sub-registrar may immediately record a refusal to register, without reporting the matter to the District Registrar, if it is apparent that the failure to addenda is due to the wilful default or neglect of the executant as the refusal in this case will be on ground of denial of execution.

103. *Presentation when last day on a close holiday.*—If the period of limitation for presentation or for appearance to admit execution of a document prescribed by the Act or extended by the District Registrar expires on a day on which the registration office is closed, the presentation or appearance shall be considered to have been made in due time if it is made on the first day of the opening of the office.

104. *Parties entitled to present documents for registration.*—If the document be not open to any of the objections set forth above, the registering officer before finally accepting it for registration, should satisfy himself that the person presenting it has legal authority to do so. The persons who may present a document for registration are the following :—

- (a) in the case of a will, the testator, and after his death any person claiming under it as executor or otherwise;
- (b) in the case of an authority to adopt, the donor, and after his death, the donee or the adopted son;
- (c) in the case of a copy of a decree or order, any person claiming under the decree or order;
- (d) in any other case, any person executing or claiming under the documents; 40395
- (e) the representative or assign of any of the foregoing;
- (f) the agent of any of the foregoing.

Note—Where the Act or any rule made thereunder requires or permits any act to be done with reference to a document by a person executing or claiming under the same, and the document has been executed on behalf of a Municipal or District Board or is a document under which a Municipal or District Board claims, the act may, notwithstanding anything to the contrary contained in the Act or in any rule thereunder, be done (1) in the case of a Municipal Board, by the chairman, the executive officer or a secretary of the board, or by other officer of the board empowered by a regulation in this behalf, and (2) in the case of a district board, by the Chairman, or by any other officer of the board empowered by regulation in this behalf.

105. *Presentation by representatives assigns or agents.*—If the document having been executed by the principal be presented by a representative or assign the latter should satisfy the registering officer of his status. If by an agent, he must produce a power of attorney authenticated in the manner prescribed in section 33 of the Act. But care must be taken to distinguish between deeds executed by agents in pursuance of power in that behalf conferred upon them by their principals, and deeds executed by principal presented for registration by agents empowered in that behalf. It is not the duty of the registering officer to satisfy himself of the power of an agent being the actual executant of an instrument to execute it, i.e. to deal with the property forming the subject-matter of the deed. The registering officer does not record any confirmation of that power. His duty is confined to the question whether the persons purporting to have executed the instrument have in fact done so or not. There are three possible cases;

- (1) where the actual executant, or person claiming under the instrument, appears;
- (2) where representative or an assign of such person appears;
- (3) where an agent of either of the above person appears;

In the first case, the registering officer has simply to ascertain whether the person so appearing does or does not admit execution, and the identity; he is not concerned with the capacity in which the executant acted in signing the document. In the second case, the registering officer has further to satisfy himself as to the right of the representative or the assign to appear in that capacity and to admit execution. In the third case, the registering officer has simply to see whether the person appearing is an agent duly empowered as prescribed by section 33 to appear and bind his principal viz., the executant, person claiming under the instrument, representative or assign with an admission of execution. If the power-of-attorney is in a language which the registering officer does not understand and which is not commonly used in the districts he shall require a translation of it to be filed with the document.

106. *Presentation by un-authorised person.*—If the registering officer finds that the person presenting the document is not legally authorised to present it he should endorse on the document "Presented by... who is not legally authorised to present it returned". An entry of the occurrence should at the time be made in the minute book. Section 23A of the Indian Act, does not authorise a registering officer to accept presentation by an improper person but is only enacted to rectify errors already made.

107. *Official exempt.*—An officer of Government or other officer mentioned in section 88 is not required to appear at a registration office in any proceeding connected with the registration of any instrument executed by him in his official capacity. Consequently, if entitled to present such a document for registration, he may transmit it to the proper registering officer either through a messenger or by post. It would probably be held that the words "executed by him" would be constructed to mean also "executed by the predecessor in interest whether that predecessor in interest were an official or not", but the section does not exempt an official from appearance at a registration office in connection with a document executed not by but in favour of him or his predecessor in interest.

COMMENTARY

This rule provides the manner in which any instrument executed by or in favour of the Government or certain public functionaries be presented for registration. The statutory law is contained in section 88 of the Act which provides that—

88. (1) Notwithstanding anything contained in this Act, it shall not be necessary for—

- (a) any officer of Government, or
- (b) any Administrator General, Official Trustee or Official Assignees,
- (c) the Sheriff, Receiver or Registrar of a High Court, or
- (d) the holder for the time being of such other public office as may be specified in a notification in the official Gazette issued in that behalf by the State Government,

to appear in person or by agent at any registration office in any proceeding connected

with the registration of any instrument executed by him or in his favour in his official capacity, or to sign as provided in section 58.

(2) Any instrument executed by or in favour of an officer of Government or any other person referred to in sub-section (1) may be presented for registration in such manner as may be prescribed by rules made under section 69.

(3) The registering officer to whom any instrument is presented for registration under this section may, if he thinks fit, refer to any Secretary to Government or to such officer of Government or other person referred to in sub-section (1) for information respecting the same and, on being satisfied of the execution thereof, shall register the instrument.

108. *Registration of documents in which Sub-Registrar interested.*—Sub-Registrars are prohibited from registering documents in which they are personally or otherwise connected or interested. Such documents can be registered by District Registrars without extra fee.

PROCEDURE ON ACCEPTANCE

109. *Procedure on acceptance for registration Identity of persons appearing.*—When a document is accepted for registration the prescribed fees should be levied and the necessary entries made in the fees book. The counterfoil receipt should then be prepared and the receipts for the document and the fees delivered to the presenter. The registering officer should then, with as little delay as possible, enquire whether the document was executed by the alleged executant, and satisfy himself as to Identity of the person appearing before him to admit execution he should also satisfy himself, that the person admitting execution has read and understood the contents of the document and should if the person is illiterate or cannot read and understand the documents will explain the nature and contents to him. If the presenter be the executant or his representative, assign or agent, and if such executant, representative, assign or agent be present, the registering officer shall make the necessary enquiry at once.

When the registering officer is not personally acquainted with executants he shall require them to produce persons to testify to their Identity such persons shall, if possible, be persons known to the registering officer personally, or failing these, persons of apparent respectability. Any distinctive physical peculiarity or marked deformity in a party or witness should be noted in the endorsement. But a descriptive roll need not be recorded except in suspicious cases. This procedure must be in addition to, and not take the place of, the procedure required by section 34, that the registering officer shall satisfy himself of their identity. Such descriptive rolls afford in themselves no proof of identity.

110. *Identity of obscure and unknown persons.*—The registering officer must take care that the witness is really able to identify the person to be identified. To this end the witness should be clearly and specially asked whether that person is or is not the person he processes himself to be, and what the nature of his.....the witness

.....acquaintance with that person is. The testimony of an identifying witness should be rejected if he has had no personal acquaintance with the person identified but has merely been told his name for the purposes of that identification. Care should be taken that identification does not become a trade among the petition writers, menials and hangers-on of the office. The testimony of persons who make such a trade should not be accepted.

111. *Identity of pardanashin.*—In the case of documents executed by pardanashin ladies, registering officers should be careful to obtain an admission of execution from the executants' own lips. The mere statement of the relatives or other persons accompanying her is not sufficient. The lady should be seen and identified by some person acquainted with her appearance, and the name and relationship of such person to the executant should be noted in the endorsement. The terms of the document should be explained to the executant and if while admitting executions the objects to any of the terms such objection should be noted. The instructions apply to the case of all documents executed by pardanashin ladies, whether registered at the registration office or on visit or by commission at the executant's residence.

112. *Admission by identification of executants.*—If the execution by the alleged executant is admitted and the registering officer is satisfied on the points laid down in rule 109 he should record in one or other of the forms given in rule 185 and such endorsement should be signed by the registering officer, the executant, and all the witnesses, examined; but no such endorsement is necessary on a copy of decree or order or of a certificate sent under section 89 of the Act.

113. *Thumb Impressions.*—(1) In addition to all or any of the directions laid down in the Act or Rules made thereunder for securing the identification of executants of documents registering officers shall take the thumb impressions of all executants of documents, whether personally known to them or not, in the following cases :

- (1) Registrations under section 17, clauses (a), (b), (c), (d) and (e) of the Act.
- (2) Registrations under section 18, clauses (a), (b) and (c) of the Act,
- (3) Powers of attorney authenticated under section 33.
- (4) Of all pardanashin women.

(2) This rule may be relaxed only in the case of persons of position, regarding whose identity there can be no doubt or room for suspicion and in the case of persons suffering from leprosy or similar highly contagious disease, notwithstanding that such persons are not personally known to the registering officer. In the case of pardanashin women the impression shall be made either in the presence of the registering officer or of the person who identifies the woman, and

in the latter case the name of the person who takes the impression should be noted. A note shall be made in the register and on the document of the fact and grounds of relaxation of the rule.

(3) The impression taken shall be of the left thumb. If the left thumb be defective or injured, the right thumb, or any other digit may be used, and a note made in the register and on the document of the particular digit employed. If none of the above methods be possible special care should be taken that the directions contained in rule 109 are strictly complied with.

(4) The impression shall be taken (1) on the document, in a clear space immediately under the signature of the executant to the endorsement required by section 58 of the Act, and (2) in Register No. VIII (form No. 8, Appendix 1), which shall be maintained in all registration offices.

(5) The apparatus to be employed will be supplied by the office of the Inspector General of Registration, and shall ordinarily consist of a tin box containing (1) a roller, (2) a tin plate, (3) a pot of printer's ink, and (4) a phial of turpentine.

(6) The mode of taking impressions is as follows :

(a) A small quantity of ink should be applied to the plate and worked with the roller till it forms an even layer on the surface, which must be so thin as to allow the plate to show through it.

(b) The executant's left hand should be taken and the ball of the thumb, after being wiped, should be laid on the inked plate and rolled from side to side (not rubbed) and pressed gently, but firmly with the operator's own hand until sufficiently inked, and the inked finger should then be placed and lightly and carefully rolled on the paper on which the print is to be taken, in such a way that the pattern of the whole ball of the thumb, from side to side, is clearly impressed on it. It must be specially borne in mind that any reverse movement, either at the time of applying or removing the thumb, will cause a smudge and spoil the impression.

(c) The roller and plate must be thoroughly cleaned daily.

(7) Some difficulty is occasionally experienced in obtaining satisfactory thumb impressions when the executant is a pardanashin woman or an ignorant agriculturist. In such cases it is advisable to take first a few impressions on a piece of waste paper and not to take an impression on the document or on the register until the executant and the operator (when as in the case of a pardanashin woman the registering officer is not the actual operator) are fully acquainted with the method to be employed. In cases when the thumb impression taken on the document or on the register is

blurred or indistinct, a second or, if necessary, a third impression should be taken alongside the first, a note being made in the register and signed by the registering officer whenever more than one impression is taken on the document itself.

114. *Enquiry as to consideration.*—It will be observed that the endorsement just mentioned is to contain, amongst other particulars, any payment of money or delivery of goods made in the presence of the registering officer in reference to the execution of the document, and any admission of receipt of consideration, in whole or in part, made in his presence in reference to such execution. Although the registering officer is required by law to question the alleged executant as to the fact of execution, he is under no legal obligation to question him as to the fact of receipt of consideration. At the same time such questioning would not be inconsistent with the provisions of the Act.

115. *Summons for appearance of executants or witnesses.*—If the alleged executant or his representative, assign or agent be not present, and if it be necessary to summon such person or any other person whose presence or testimony is necessary, where the registering officer is also either a Judge or Revenue Officer, he shall issue processes as such Judge or Revenue Officer as the case may be. Where the registering officer is neither a Judge nor a Revenue Officer, the necessary process shall be issued by the Tehsildar within whose revenue jurisdiction the office of the registering officer is situated. The appearance by the executant before the registering officer must be within the time, prescribed in section 34 of the Act.

116. *Law as to summoning attendance of witnesses.*—The law in force as to the summoning and attendance of witnesses is contained in order XVI Schedule I of the Code of Civil Procedure and the rules in force for the remuneration of witnesses for Civil Courts subordinate to the High Court of Rajasthan.

117. *Attendance for presentation of documents.*—All documents must be presented, by a person entitled to present them, to a registering officer and not a Commissioner.

Ordinarily a document must be presented at the office of registration, but in the circumstances mentioned in section 31 it may be presented at the residence of the person wishing to present it.

118. *Issue of commission under section 33 and 38.*—When a document has been presented to a registering officer, he may issue a commission under the circumstances laid down in the Act to verify a power of attorney under section 33, or to examine an executant or witness under section 38. The issue of a commission to a registration muharrir is absolutely prohibited except in cases of extreme urgency. In every case of the issue of a commission by a departmental sub-registrar he should report to the District Registrar the

name and the position of the person to whom it was issued, and the reason why he did not proceed to the spot himself. The order shall be briefly endorsed on the document in words to this effect.

"A commission is hereby issued under section 33 or 38 of the Indian Registration Act, XVI of 1908 to (name and the designation of the commissioner), for the purpose of enquiry whether this power (or document) has been executed by A. B. son of C. D. of..... by whom it purports to have been executed".

119. (1) *Commissions and visits to persons residing outside district or sub-district.*—If the person to be examined under section 38 be not resident within the district or sub district of the registering officer, a commission shall be directed to the District Registrar of the district in which such person resides, who may redirect to the sub registrar, who may, if he cannot personally attend, redirect it to any other person. The travelling allowance will be transferred to the registering officer to whom the commission is addressed.

(2) A Sub-registrar must not attend a residence situated outside his sub-district for any of the purposes of a visit without the permission of the district registrar, and this permission should not be granted unless the district Registrar is satisfied that attendance at his own office, or at the office of the sub-registrar by some duly qualified person would involve very exceptional inconvenience.

120. *Return of Commission.*—When the commission has been executed, the commissioner shall return the document to the office from which it was issued with a report which will be endorsed upon the document in the following form:

"Having visited the residence of A B. son of C. D. at
....., I have this day examined the said A. B. who has been identified to my satisfaction by E.F. Son of G.H., admitted (or denied) the execution of this power (or document) and the receipt of the consideration (or part of it).

Full Signature of executant.

Full signature of witnesses.

Full signature of Commissioner.

121. *Examination of witnesses by Commissioner.*—A commissioner may examine witnesses in the same manner as a registering officer, and persons refusing to give testimony to a Commissioner on being required to do so, shall be subject to the penalties and punishments which they would incur for the same offence if committed in a registration office. It shall be competent to a registering officer to examine the commissioner personally in his office touching any of the circumstances connected with the discharge of his commission, especially with reference to the voluntary nature of the admission of execution.

122. *Procedure on denial of execution etc.*—If the person by whom the document purports to be executed, denies its execution, or if he appears to the registering officer to be a minor, an idiot or a lunatic or if he dead, and his representative or assign denies its execution, the registering officer, if a sub-registrar is bound to record an order of refusal to register. A sub-registrar, on any such denial, has no authority to enquire in to the fact of execution but a District Registrar may do so either on appeal from the order of the sub-registrar under section 73 or when the denial is made before him under section 74 or when the denial is made before him under section 74.

123. *Copies of reasons for refusing to register.*—Section 71 of the Act prescribes that when a sub-registrar refuses to register a document except on the ground of jurisdiction, he shall make an order of refusal and record his reasons in book No. II and endorse the words “registration refused” on the document. On application made by any person executing or claiming under the document, the Sub-Registrar shall, without payment and unnecessary delay, give him a copy of the reasons so recorded. The words “without payment” refer to copying fees and not to stamps.

124. *Procedure when there are several executants.*—When a document purports to have been executed by more than one person, the process described above must be observed in the case of each; but it is not essential that all the alleged executants should appear before the registering officer simultaneously. The identification and admission of as many as are present should be at once recorded, and registration of the document be postponed until the appearance subsequently, of the others. In such case, a single fee will be charged, and not a separate fee for each executant or appearance.

125. *Registered document to whom to be returned.*—On accepting a document for registration the registering officer shall ascertain from the presenter whether on registration it should be returned to him, or to some other person named by him, by post. If he desires the document to be returned by post he should be asked to make an endorsement to that effect on the back of the receipt issued to him under section 52 of the Registration Act, giving the full address and the name of the nearest post office and to deposit full amount of fees as to cover the cost of transit charges. If the presenter has registered two or more documents at the same time and desires them to be returned together by registered post to the same addressee the rate for additional document should be the actual amount of postage required for their dispatch. The fee shall be shown in red ink in column 18 of the fee book and credited in to the treasury by the registering officer. When the document has been copied out it should be placed in a strong cover by the registering officer himself which should be sealed in his presence and sent to the presenter or to the person named under a service registered cover. The postal receipt for the cover will be kept with the registering officer until the

postage acknowledgment receipt bearing the signature of person receiving the document with dated duly received. The delivery acknowledgement (the yellow receipt) with the receipt under section 52 shall be pasted to the counterfoil and the postal white receipt will be destroyed. If the delivery acknowledgement is not returned within a fortnight, a reminder should be issued about it to the post office concerned. Documents returned undelivered by post shall be entered in the list of unclaimed document after one month from the date of their return and shall be dealt with exactly as other unclaimed documents. A register in from No. 19 appendix 1, shall be maintained in all offices for document sent by post and notes about their return by the post office and delivery thereafter to proper persons shall be made in the columns provided in the register.

PROCEDURE ON ADMISSION TO REGISTRATION

126. *Procedure when a document is admitted to registration.*—When document has been admitted to registration, it should be made over to the registration clerk to be copied into its appropriate book; and the registering officer should see that no unnecessary delay occurs, and that document are always entered in the books in the order of their admission. The entry should be an exact copy of the document registered, and all interlineations, blanks, erasures and alterations which appear in the original shall be noted in the manner laid down in rule 56, All such entries must be authenticated by the registering officer daily.

127. *Certificate of Registration.*—The certificate of registration required by section 60 shall be endorsed on the document registered according to from F of rule 185 and shall be signed by the registering officer and sealed with the seal of his office. It shall contain the serial number of the entry and the book, volume and page where in the document has been registered as well as the date of registration which it may be explained, is the date on which the instrument is copied into the register, and not the date on which it was presented for registration.

COMMENTARY

Section 60 of the Act which requires the certificate of registration provides that.—

60. (1) After such of the provisions of sections 34, 35, 58 and 59 as apply to any document presented for registration have been complied with, the registering officer shall endorse thereon a certificate containing the word "registered", together with the number and page of the book in which the document has been copied.

(2) Such certificate shall be signed, sealed and dated by the registering officer, and shall then be admissible for the purpose of proving that the document has been duly registered in manner provided by this Act, and that the facts mentioned in the endorsements referred to in section 59 have occurred as therein mentioned.

128. *Return of document after registration.*—Registration officers should see that documents are promptly returned after registration to the presenters or other persons authorised to receive them, and the

accumulation in the registration office of registered documents avoided as much as possible. Owners of documents should be informed of the date and hour at which their documents should be then ready for return. Every document presented for registration early in the day should, as a rule, be registered and returned on the same day. If at the end of a month a document remains unreturned and the owner has not appeared to claim it, the registering officer should proceed in the manner laid down in Rule 22. Sub-registrars should report to District Registrars the number of documents undisposed of within three days from date of presentation in form No. 1 Appendix III Vol. II.

PART 8.

APPLICATIONS FOR INSPECTION SEARCH OR COPIES

COMMENTARY

The rules contained in this part provide the manner and procedure according to which the inspection of certain books and indexes can be allowed and certified copies of entries can be given. The statutory provision for this is contained in section 57 of the Act which reads as under :—

57. (1) Subject to the previous payment of the fees payable in that behalf, the Books Nos. 1 and 2 and the Indexes relating to Book No. 1 shall be at all times open to inspection by any person applying to inspect the same; and, subject to the provisions of section 62, copies of entries in such books shall be given to all persons applying for such copies.

(2) Subject to the same provisions, copies of entries in Book No. 3, and in the Index relating thereto shall be given to the persons executing the documents to which such entries relate, or to their agents and after the death of the executors (but not before) to any person applying for such copies.

(3) Subject to the same provisions, copies of entries in Book No. 4, and in the Index relating thereto shall be given to any person executing or claiming under the documents to which such entries respectively refer, or to his agent or representative.

(4) The requisite search under this section for entries in Books Nos. 3 and 4 shall be made only by the registering officer.

(5) All copies given under this section shall be signed and sealed by the registering officer, and shall be admissible for the purpose of proving the contents of the original documents.

Section 91 of the Act as reproduced below also provides for the inspection and copies of documents referred to in section 90.

90 (1) Nothing contained in this Act or in the Indian Registration Act, 1877, or in the Indian Registration Act, 1871, or in any Act thereby repealed shall be deemed to require, or to have at any time required, the registration of any of the following documents or maps, namely—

(a) documents issued, received or attested by any officer engaged in making a settlement or revision of settlement of land revenue, and which form part of the records of such settlement ; or

(b) documents and maps issued, received or authenticated by any officer engaged on behalf of Government in making or revising the survey of any land, and which form part of the record of such survey ; or

(c) documents which, under any law for the time being in force, are filed periodically in any revenue office by patwaris or other officer charged with the preparation of village-records ; or

(d) sanads, inam, title-deeds and other documents purporting to be or to evidence grants or assignments by Government of land or of any interest in land ; or

(e) notices given under section 74 or section 76 the Bombay Land Revenue Code, 1879 of relinquishment of occupancy by occupants or of alienated land by holders of such land.

(2) All such documents and maps shall, for the purposes of sections 48 and 49, be deemed to have been and to be registered in accordance with the provisions of this Act.

91. Subject to such rules and the previous payment of such fees as the State Government prescribes in this behalf, all documents and maps mentioned in section 90, clauses (a), (b), (c) and (e) and, all registers of the documents mentioned in clause (b), shall be open to the inspection of any person applying to inspect the same, and, subject as aforesaid, copies of such document shall be given to all persons applying for such copies.

Section 78 of the Act authorises the State Government to prepare a table of fees payable for searching the registers and for making or granting copies of reasons, entries or documents, before, on or after registration. The table of fees prepared in accordance with this section is contained in Appendix V of the rules.

129. *Inspection and search and grant of copies.*—Section 57 of the Act provides for :

(a) inspection of books Nos. I and II and of the indexes relating to book No. I by any person desirous of inspecting the same. The foregoing books and indexes being open to inspection (on payment of the prescribed fee) by any member of the public, it follows that any person desiring information as to their contents may employ any other person to make the necessary inspection.

(b) Searches for entries in books Nos. III and IV to be made only by the registering officer as a preliminary to the grant of a copy, on the application of certain classes of persons specified in clauses 2 and 3

(c) the grant of copies of entries :—

(1) In books I and II and the indexes relating to book No. I, to all persons applying for such copies

(2) In books III and IV and the indexes relating thereto to certain classes of persons specified in clauses 2 and 3.

130. *Applications how to be made.*—All applications for copies inspections and searches shall be made in writing to the registering officer. The applications for copies shall be made in form No. 12 of of Appendix III and bear a court-fee label of one anna under Schedule II of the Court Fees Act, 1870, as adopted to Rajasthan, but no court-fee is leviable on applications for searches and inspections.

Applications for searches to be made in books No. III and IV under the provisions of section 57 of the Act, and applications for

copies of entries made in books, I, II, III and IV may be presented personally or by post. When an application is made by post, the applicant shall at the same time remit to the registering officer by money order, the amount of the fees chargeable on account of the copy or search desired, together with the amount of the fees, if any, chargeable under the Indian Stamp Act, as adapted to Rajasthan.

All applications for inspections and searches will be made in form Nos. 13 and 14 of Appendix III. All applications in form No. 12, 13 and 14 shall state the applicant's full address and whether he desires the copy, result of search or encumbrance certificate to be sent by post or will attend in person or receive it through another person nominated by him in that behalf.

In case the applicant desires the search certificate or copies of entries made in books I, II, III and IV to be sent to him by registered post he shall attach with his application a properly stamped and addressed registration (postal) envelope with a properly addressed acknowledgement receipt. The registering officer shall send the certificate or copies, as soon as ready, in the registered cover provided for the purpose and paste the post office receipt as well as the acknowledgement receipt on the corresponding counter-foil of the receipt book. If the postage stamps supplied by the applicant are insufficient the required papers including the postal cover supplied will be sent in another cover per bearing post. The fact that an envelope has been received with the application shall be noted as soon as the application is entered in the register, in the column of remarks in form No. 10 (register of application for copies) or Form No. 11 (register of searches) Appendix I, as the case may be.

131. *Forms of applications.*—Copies of the prescribed forms of applications for copies, inspections and searches may be obtained at six pies each from licenced deed-writers and stamp-vendors to whom such forms will be issued by the registering officer in quantities of not less than ten of each kind at a time at the rate of Rs. 2/8/- per hundred. Forms will also be procurable from the registering officer at six pies each in case there is no licenced deed-writer or stamp vendor near the office or he has no stock for sale to the public. The registering officer shall maintain an account of the sale of these forms in the register of saleable forms (form No. 20 Appendix I) and shall issue receipts for the sale proceeds in form No. 9, Appendix I, showing distinctly the amount of the sale proceeds against the items "Miscellaneous" therein and enter the amount in the register of fees (form No. 14 Appendix I) as the amount of sale proceeds of forms will be credited to a head different from that to which registration receipts are credited, entries on account of the sale proceeds of forms should be made in the fee book, a separate total being struck for the daily sale-proceeds of forms. Every entry of sale of these forms, must be recorded in the said register (form No. 20 Appendix I). The register in form No. 20 Appendix I shall also be maintained in the Inspectors

Office which will issue these forms to sub-registrars only. Columns 7, 9 and 11 will remain blank in his register.

132. *Particulars to be stated in application for inspection.*—Every application for inspection shall state the year or years in the books of which inspection is desired.

133. *Particulars to be stated in application for search.*—Every application for search shall state the year or years in the books of which search is desired to be made, together with such further particulars as are necessary to enable the registering officer to identify the entry sought for. It shall also contain such further information as is necessary to satisfy the registering officer that the applicant is entitled under clause 2 or 3 section 57, to require a search to be made, and the registering officer may require such proof, if any, as he considers necessary, of the correctness of such information.

134. *Application for and grant of copy.*—(1) Applications for copies will be made in form No. 12 Appendix III. All applications for copies which are received by the registering officer must be shown in the register of applications for copies (form No. 10 Appendix I). A note must be made in column II against all applications which required amendment or completion by search or inspection.

(2) In case insufficient particulars are given in an application received by post for a copy of a document in book I or II, the sub-registrar should intimate the fact to the applicant and direct him to attend in person or authorise some other person to make an inspection.

135. *Application for copy of entry in book III or IV to contain certain information.*—Every application for a copy of an entry in book III or book IV, or in the indexes relating thereto, shall also contain such information as is necessary to satisfy the registering officer that the applicant is entitled under sub-sections 2 and 3, section 57, to claim the copy, and the registering officer may require such proof, if any, as he considers necessary of the correctness of such information.

136. *Procedure to be adopted when above information cannot be furnished.*—A person desirous of obtaining a copy of an entry in book III or IV, or in the indexes relating thereto, should, if he is unable to furnish the necessary particulars apply to the registering officer to search for the entry. Application for a search for an entry, and for a copy of the entry when found, may be made simultaneously and in a single application, bearing a court-fee label of one anna and the same fees will be charged as would be chargeable on two separate applications. The registering officer is not required to search for entries other than those in books III and IV, or in the indexes relating thereto. If, therefore, a person, desirous of obtaining a copy of any other entry is not able to furnish such particulars as are necessary to enable the document to be traced without search, he

should obtain the necessary information by inspecting the records, or causing them to be inspected on his behalf.

137. *Copies of documents wrongly registered in book III or IV.*—A copy of a document registerable in book 1 but inadvertently registered in book III or book IV can be granted only to the persons referred to in clauses (2) and (3) of section 57 unless and until the entry is transferred to the right book under rule 157.

138. *Court fee stamp on applications to be punched.*—The court fee stamp on every application received shall be immediately punched by the receiving officer, who shall add his initials and the date under it, and enter the application in the appropriate register (forms Nos. 10, 11 and 12, Appendix I). All application of the same class should save as provided by rule 140 be dealt with interset strictly in the order of receipt. Applications for copies received in the forenoon should, as far as possible be complied with the same day and those received in the afternoon on the next day, and should have precedence over the documents remaining to be copied in the registers. Urgent copies shall have preference over ordinary once and must be furnished with as little delay as possible. Sub-registrars will be responsible for seeing that no application for an urgent copy remains unattended for more than 24 hours.

139. *Instruction in respect of inspections.*—Applications for inspections of records should be dealt with as early as possible and, as a rule, on the date of presentation; if it be necessary to postpone the inspection, the reasons should be noted in the column of remarks of the register of inspections (form No. 12, Appendix I). Persons inspecting records shall not be permitted to bring pen and ink into the room; pencil notes may however be made. Inspections shall take place in the presence of the registering officer or, in the case of district Registrars Offices, in the presence of the chief registration clerk. In all cases due precautions should be taken to prevent tampering with the records.

140. *Instructions in respect of searches.*—Applications for search should be dealt with as early as possible, and as a rule, on the date of presentation; if it be necessary to postpone the search, the reason should be noted in the column of remarks of the register of searches (form No. 11 Appendix 1).

141. *Applicant to be informed of the order made on Application or search.*—If the search required is one which cannot under clause 4 section 57, be claimed by the applicant, or, if the application, does not contain sufficient information to enable the required entry to be identified, or if the registering officer considers it necessary to require proof of the correctness of the information referred to in rule 133 he will inform the applicant personally if in attendance, or by service paid post if he is not present, of the order passed on his appli-

cation, and will note in the remarks column of the register the date of such intimation.

142. *Applicant to be informed of the result of search.*—Upon the completion of the search the registering officer will intimate to the applicant whether the required entry has been found, or whether the search has proved fruitless. In the latter case the fee for search shall not be refunded, but the applicant shall be entitled to receive, if he wishes, a certificate that the entry sought has not been found, the year or years in the books of which search has been made being specified. In the former case he shall be permitted, if present, to read, or to have read to him, the entry for the finding of which the fee has been paid, and may be permitted to take notes thereof in pencil only, due precautions being taken to prevent any tampering with the registers. If the applicant is not in attendance, the required intimation will be sent to him by post service paid. The date of intimation will be entered in column 8 of register of searches (Form No. 11 Appendix 1). If the application for search has been accompanied by an application for a copy, and the entry of which the copy is required has been traced, the requisite particulars should forthwith be noted on the application for copy, which shall be dealt with in the order in which it would have received priority if presented at the time at which such entries are made. The date of entry of such particulars will be noted in column 5 of register of applications for copies (form No. 10, Appendix 1).

143. *Application for and grant of copy.*—Upon the receipt of an application for Copy, containing the particulars and information required by rules 134 and 135 the registering officer shall sanction the application, unless it is one which should be refused under section 57, in which case he shall record the reasons for his refusal on the application, the applicant being informed personally, if he is in attendance, or by post service paid if he is not present. If the entry cannot be found, or if the application is refused on the ground that it does not contain the particulars or information required by rules 134 and 135 or if the registering officer considers it necessary to require proof of such information, the nature of and reason for the order passed will be intimated to the applicant in the foregoing manner. The date of such intimation will be entered in the remarks column of register of applications for copies (form No. 10 Appendix I).

144. *Manner of intimating amount of fee chargeable for searches or copies of maps and plans.*—In the case of maps and plans for which no fees are fixed, the amount of the fee that will be charged will be intimated to the applicant in the foregoing manner, the date of intimation being entered in column 11 of the register of applications for copies (form No. 10 Appendix I).

145. *Applications without sufficient fees.*—In the case of an application for search or for copy presented by post, and not accompanied

by a sufficient fee, the registering officer shall intimate to the applicant by service paid post the amount of the fees required including the fees, if any, chargeable under the Indian Stamp Act, as adapted to Rajasthan and shall allow him a period of fifteen days within which to make good the deficiency. If at the end of such period the deficiency is not made good, the application shall be rejected. The date of intimation of the fees to the applicant will be entered in column 11 of the register of applications for copies (form No. 10 Appendix I).

146. *Refund of copying fees.*—If for any reason a copy, the fees for which have been paid, cannot be furnished to the applicant, he shall be entitled to a refund of the fee for the preparation of the copy, but not of the one anna court fee affixed to the application. Similarly, if in any case the sum paid by an applicant on account of a copy exceeds the amount chargeable on account of such copy, the applicant shall be entitled to a refund of the excess. Such refunds shall be obtained in the manner prescribed by rule 79.

147. *Rules for granting and refusing inspections, searches and copies of entries in registers, indexes and miscellaneous proceedings.*—The rules for granting or refusing copies and searches of the registers and indexes are contained in section 57. Copies of official letters are not to be given as a matter of course. A copy of a report submitted to superior authority should not as a rule be given to the party concerned. Neither should copies of official letters from supreme authority be ordinarily given. Copies of miscellaneous proceedings between parties before registering officers should however not be withheld. This does not of course apply to correspondence and proceedings between officials, but only to proceedings before a registering officer to which any of the public are parties. There may conceivably be cases in which it might not be advisable to issue copies, and if such arise, they should be referred to the District Registrar for orders.

148. *Copies of documents etc., to be stamped.*—Registering officers must be careful to see that the provisions of the stamp law, for the time being in force, are complied with in respect of copies of documents which they may furnish to applicants. A copy given under section 57, requires to be stamped under the Indian Stamp Act, as adapted to Rajasthan with reference to the duty chargeable on the original document.

Copies given under sections 57 and 71 of the Act and copies of proceedings, orders and deposition etc., recorded by registering officers requires to be stamped under the said Act. Copies of proceedings, orders or depositions taken or made by District Registrars under and for the purposes of sections 480 to 482 of the Code of Criminal Procedure, require to be stamped under the Court Fees Act, 1870, as adapted to Rajasthan.

149. *Applications to be filed in yearly bundles.*—Every application for search or inspection or for a copy shall be numbered and filed by

the registering officer in yearly bundles. Upon each such application, if it is granted, should be previously endorsed the order granting the application and in the case of application for search or inspection the numbers of the years for which the search or inspection was made and the amount of fee levied.

150. *Inspection and search by Government Officials.*—(1 Free searches shall be allowed by registering officers in the following cases;

- (a) When ordered by Collectors or sale officers in connection with encumbrances on ancestral property the sale of which has been ordered in execution of Civil Court decree.
- (b) When ordered by a Court in respect of security bonds filed by or in favour of a person bound under sections 106, 107 and 109 and 110, Code of Criminal Procedure.
- (c) When ordered by the head of a Government office in respect of security bonds filed by Government officials for due discharge of their duties or in connection with encumbrances on the property pledged as a security for the house building advances granted to Government servants.
- (d) When ordered by district officers or tehsildars in respect of matters connected with taquabi loans or the acquisition of land under the Rajasthan Land Acquisition Act, 1953, or by Income-tax officers in connection with the assessment of income-tax.
- (e) When ordered the Land Valuation Officers of the Co-operative Land Mortgage Banks and such other officer working in the Central Co-operative Banks, and appointed as agents of the State Central Land Mortgage Banks, in connection with the collection of sales statistics of immovable properties.

(2) All searches under this rule shall be made by the registering officers themselves, except in case (d) where inspections, subject to the restrictions contained in section 57 shall be permitted to be made by any person nominated on this behalf by the requisitioning authority.

(3) Registering officers are also required to make searches themselves for encumbrances in connection with Security bonds executed by municipal or district board's employees or by Court of Wards officials when requisitioned by the Head of their departments if such requisitions are accompanied by the requisite search fees.

(4) In all other cases the District Registrar may decide whether search may be made free of charge by the registering officer if a requisition is received for bonafide public purposes from a Government office or court. Search made by the registering officer under this rule may extend to books I and II and both corresponding indexes as well as to books Nos. III and IV and their indexes.

(5) The result of such searches shall be intimated in writing and signed by the registering officer. The requisition and this intimation shall state the particulars of years and books under search.

Notes.

Clause (c) has been newly added vide Excise and Taxation Department Notification No. F 5 (120) E T./58 dated July 10, 1959, published in Rajasthan Rajpatra, part iv. (c) dated August 20, 1959.

151. *Copies to be examined and certified as true copy.*—No copy of an entry in the registers or indexes granted under section 57 or of reasons for refusal to register granted under sections 71 and 76 of the Act, or of miscellaneous papers for proceedings of which copies may be issued under rule 147 shall be delivered to the applicant until it has been signed by the person who made it and, where possible, also by another person, who has compared it with the original and ascertained that it is correct and until it has been certified to be a true copy by the registering officer. In offices where there are two or more Clerks copies made by one clerk will be examined by another. Where there is only one Clerk the registering officer must himself examine the copies and sign as having done so before certifying them as true copies.

152. *Re-registration for error of description.*—Re-registering of a document may take place under three circumstances, the first is, where a deed is altered after registration by consent of parties, to correct an error of description and in furtherance of their original intention. Such alteration, in effect makes the document a new one, different from the one already registered, and if it be a document falling under section 17, re-registration becomes obligatory.

Corrections in sale certificates and deeds by an order or decree of the court under section 31 of the specific Relief Act or sections 152 and 153 of the Civil Procedure Code should be made in the file books, registers and indexes in their proper places.

153. *Supplementary instruments to correct errors of description.*—Another mode of correcting a mis-description in a registered document, is to draw up a supplementary document reciting the error in the former one, and the correction now intended to be made, and to register this document also. The supplementary document will require to be treated in every respect the same as the original, and would be liable to the same fees, subject to a maximum of rupees four as laid down in the Table of Fees Article IV. Stamp duty on the document shall be chargeable according to the provisions of the Indian Stamp Act as adapted to Rajasthan.

154. *Re-registering when a document has been executed by several persons at different times.*—Another way in which a document may require to be registered more than once, is where it purports to be executed by several persons but at the time of first registration had in fact been executed by some only of those persons. If after registration the other persons also execute, the document must be registered afresh but in the latter case limitation will run, under the proviso to section 23, not from the date of the document, but from the date of the last execution.

155. *Re-registration under section 23A.*—The third way in which document may be re-registered is as permitted by section 23A of the Act.

156. *Procedure on registration.*—Wherever a document is re-registered, it will be treated in all respects as if it were an entirely new document, and must be recopied, in its altered form in the proper register, and the full fees levied. If there be not sufficient room on the back of the document for the new set of endorsements required, owing to its being already occupied with the endorsements recorded at the first Registration, they may be written or continued on a separate place of paper, as provided for in rule 184.

157. *Entry in wrong register.*—(i) In the event of a document being registered in a wrong register, the registration shall stand, but the District Registrar shall on a report being made or in his own initiative after fully satisfying himself of the fact direct that the copy of the document with the endorsement and the certificate thereon shall be transcribed in its appropriate register without further charge. A document so copied shall be given the number assigned to the last previous document in the book to which it is transferred with the latter “A” affixed.

(ii) A certificate in the following form shall be entered in the endorsement column of the register to which the entry is transferred and on the document below the former certificate, the document being sent for if it is not in the office ;

Registered again under the orders of the Disrict Registrar.

No.....Dated 19 as document No. A of
19 , in Book. pages.

Dated _____ 19____
Signature of registering officer.

Signature of registering officer.

(iii) A similar certificate shall be entered in red ink at the foot of the original entry of registration with the words "wrongly" registered in this book "prefixed".

158. *Issue of notice.*—The registering officer shall, on receipt of the District Registrar's order directing the re-registration under the foregoing rule issue a notice to the claimant under the document informing him of the defect in registration and requiring him to produce the original document. If the document is produced, the procedure laid down in rule 157 shall be followed. If the document is not produced no action need be taken.

159. *Registration in wrong office.*—(i) Where by inadvertence a document is registered in a wrong office, the registering officer shall inform the executing and claiming parties of the fact and advise them to apply to the District Registrar for a direction under section 68 for its registration afresh in the proper office.

(ii) Where the proper office of registration is in a district other than that in which the office of wrong registration is situated, the application shall be made to the District Registrar of that other district.

(iii) When a direction is so issued to a Sub-Registrar, he shall register the document without the levy of any fee and in the endorsement of presentation shall refer to the orders of the District Registrar.

(iv) The registering officer in whose office the document was originally registered shall in any case forward to the proper office, free of charge, a copy or a memorandum of the document in accordance with the procedure prescribed by sections 64 to 66 and the receiving officer shall file the copy or memorandum in his file Book No. 1.

160. *Liability for loss to Government.*—A registering officer will be held liable for any loss to Government which may arise from neglect on his part in the registration of a document, the making of a search or the grant of copy of a document.

SPECIAL REGISTRATIONS UNDER SECTION 89.

COMMENTARY

The following rules No. 161, 162 and 163 relate to section 89 of the Act.

89. (1) Every officer granting a loan under the land Improvement Loans Act, 1883, shall send a copy of his order the registering officer within the local limits of whose jurisdiction the whole or any part of the land to be improved or of the land to be granted as collateral security, is situate, and such registering officer shall file the copy in his Book No. 1.

(2) Every Court granting a certificate of sale of immovable property under the Code of Civil Procedure, 1908, shall send a copy of such certificate to the registering officer within the local limits of whose jurisdiction the whole or any part of the immovable property comprised in such certificate is situate, and such officer shall file the copy in his Book No. 1.

(3) Every officer granting a loan under the Agriculturists' Loans Act, 1884, shall send a copy of any instrument whereby immovable property is mortgaged for the purpose of securing the repayment of the loan and if any such property is mortgaged for the same purpose in the order granting the loan, a copy also of that order, to the registering officer within the local limits of whose jurisdiction the whole or any part of the property so mortgaged is situate, and such Registering Officer shall file the copy or copies, as the case may be, in his Book No. 1.

(4) Every Revenue Officer granting a certificate of sale to the purchaser of immovable property sold by public auction shall send a copy of the certificate to the registering officer within the local limits of whose jurisdiction the whole or any part of the property comprised in the certificate is situate, and such officer shall file the copy in Book No. 1.

161. *Special registration of loans under the Rajasthan Taqavi Rules.*—Section 89 of the Act, enacts that every officer granting a loan shall send a copy of his order to the registering officer within the local limits of whose jurisdiction the whole or any part of the land to be improved or of the land to be granted as collateral security, is situate, and such registering officer shall file the copy in his book (file-Book) No. 1.

162. *Effect of the above.*—Section 89 of the Act, prescribes a special mode of registration of certain classes of document. The effect of the provisions of this section is threefold—

(i) they render obligatory the registration of all documents of the classes above mentioned, without regard to value;

(ii) the obligation to register is imposed upon the officer granting the loan or the Court or Revenue Officer granting the certificate (as the case may be), and not upon the person to whom the loan or certificate has been granted or the person claiming thereunder;

(iii) a Particular mode of registration is prescribed; Revenue Officer is to send a copy of his order, or of the instrument securing repayment of the loan, to the registering officer having jurisdiction; and, in like manner the Court or Revenue Officer is to send the registering officer a copy of the certificate of sale; the registering officer will then file such copy in his book (file book) No. 1 and this is sufficient registration for all legal purposes.

163. *Separate registration of such documents by parties is quite voluntary.*—It may be explained further that, although the law requires that documents of the kinds under notice shall be registered by Revenue Officers and courts, and not by the parties, there is nothing to prevent the holder of such a document, or any persons claiming thereunder, from taking it, within four months from its date to a registering officer having jurisdiction for registration in the usual way, irrespective of any separate registration effected by the Revenue Officer or Court; but every such second registration is entirely voluntary and in all such cases the registration is to be treated as optional and classed as such in the periodical returns. (Miscellaneous registrations other than certified copies of decree and order of court of the annual statement.)

REGISTRATION AND AUTHENTICATION OF DOCUMENTS PRESENTED IN DUPLICATES.

164. *Document presented for registration in duplicate.*—(1) When two or more copies of a document are presented for registration at the same time the original document shall be registered in the ordinary manner a note being entered on the original as regards the number of duplicates registered.

(2) The registering officer shall treat the duplicates as such, if they are exact reproductions of the original, bear the same date and are certified by the executing parties to be true and exact copies of the original. Such copies shall be examined with the original, and should any discrepancy be detected the presenter shall be required to reconcile it before the document is accepted for registration. If the original contains a map or plan or any other annexure a copy shall be annexed to each of the copies to be registered.

(3) Each such copy shall be separately numbered in the fees book and the register but it will not be necessary to copy the whole document more than once in the register. So far as such copies are concerned only the serial numbers and the endorsements including

the stamp vendor's endorsements, if any, shall be copied in the register below the copy of the original document, and the certificate of registration on the original and on the copies shall mention all the pages of the volume occupied by the entries which relate to the original and the copies. Each copy of the document shall bear the same endorsements as the original with necessary change as to the serial number and also the following additional endorsement;

Duplicate (or triplicate or other copy) of serial No.

Difference between the original and the duplicate (or triplicate or other copy).

Interlineations, blanks, alterations, erasures in this.

Compared by (Reader.....

Examiner.....

Date.....

Signature of the Registering Officer.

(4) The duplicate or the triplicate of a power of attorney presented for authentication shall be treated as a separate power and a separate attestation fee levied thereon, but it shall not be necessary to abstract the power more than once in the register of powers of attorney (book No. VI). So far as the duplicate or the triplicate copies are concerned, only their number, together with the value of stamp, shall be noted in appropriate places, a note being at the same time made in the column for abstract to the effect that it is a duplicate, triplicate or other copy of power No...abstracted in page.....

165. *Stamp duty and registration fees on the duplicate copies:*—Stamp duty on each duplicate copy is chargeable according to the provisions of the Rajasthan Stamp Law (Adaptation) Act, 1952 and registration fees will be levied at special rate laid down in Article IV of the table of fees.

APPEALS AND APPLICATIONS TO THE DISTRICT REGISTRAR UNDER SECTIONS 72 AND 73 OF THE ACT.

166. *Appeals and applications to the District Registrar under Sections 72 and 73 of the Registration Act:*—When application is made to a District registrar to reverse the order of a Sub-Registrar refusing to admit a document to registration, the District Registrar should examine it to see, first, whether it was made within time, i.e. 30 days after the date of the order, and secondly, whether it was of the nature of an appeal under section 72 or of an application under section 73. If the application be brought within time, and be of the nature of an appeal under section 72, the District Registrar shall pass such orders thereon as seem to him proper under the circumstances. If it be made within time, and be of the nature of an application under section 73, an application to establish a right to have a document registered on account of denial of execution, the District Registrar must make the enquiries prescribed in section 74, and pass an order accordingly. This is an obligation imposed upon

him by law, which he is not at liberty to avoid by referring the applicant to a Civil Court.

167. *Reasons for refusal to be recorded*:—Every District Registrar rejecting an appeal made under section 72, or refusing to direct registration of a document on application made under section 73, should record his reasons for doing so in the usual manner in his book No. II.

168. *Records of proceedings before the District Registrars*:—Every record of proceedings under the Act before a District Registrar will be prepared in accordance with the rules for Civil Courts subordinate to the High Court of Rajasthan.

COMMENTARY

Register of appeal and applications:—Every District Registrar shall keep a register of appeals and applications filed before him under section 72 and 73 of the Act in form No. 23 given in Appendix 1.

This rule with form No. 23 in Appendix 1 has been added by virtue of a subsequent amendment made vide Excise and Taxation Department Notification No. F. 2 (11) E & T/58 dated Jaipur, August 25, 1958 published in Rajasthan Raj-Patra part IV (c) Vol. 10 dated November 13, 1958.

PART 9.

COPIES AND MEMORANDA OF DOCUMENTS.

169. *Copies and Memoranda of documents, how to be prepared*:—The Copies and Memoranda required by section 64, 65, 66 and 67 of the Act shall be made on form Nos. 9 and 10 Appendix III, the names and additions of all persons executing and of all persons claiming under the document, the nature and value of the transaction, and a description of the property affected by such transaction sufficient for its identification, being entered in the space in the forms provided for the transcription of the copy of a document. The "addition" of the persons concerned is the "Addition" as described in section 2 of the Act.

170. *Hindi copies and memoranda to be sent to officer who do not understand English*:—When a District Registrar receives a copy under sections 65, 66 and 67 of an English document which requires that memoranda to be forwarded to sub-registrars who do not understand English the memoranda shall be prepared in Hindi and forwarded in that language to each of the subordinate sub-registrars within whose sub-districts any part of the property is situated. In each memorandum a description should be given of that part only of the property affected by the registered document which is situated within the sub-district to the Sub-Registrar of which the memorandum is sent.

171. *Copies of memoranda to be sent through District Registrars*:—A District Registrar receiving a copy under Section 65, clause 1, shall cause the necessary memoranda for transmission to sub-registrars of

his district to be prepared in his own office. The preparation and submission of these memoranda should not be required from the Sub-Registrar by whom the document was registered. He is only required by section 65 to furnish a copy of the document with endorsement, certificate and map, if any. Copies under section 65 for District Registrars of districts not in the State of Rajasthan shall be forwarded through the District Registrar to whom the Sub-Registrar is subordinate.

172. *Copies of memoranda District Registrars to be translated into English.*—In forwarding to District Registrars of Districts not in the State of Rajasthan vernacular copies and memoranda so received as well as those relating to vernacular documents registered by themselves under section 66 District Registrars shall send with the copies and memoranda an English translation of their contents together with the receipt in form No. 11 App. III.

173. *Date of despatch to be noted.*—The date on which copies and memoranda are despatched shall be entered in the column provided for endorsement in red ink in the book in which the document has been copied or in the book in which the copy has been filed under section 65 or section 66.

174. *Cost of transmission of copies and memoranda.*—The cost of transmitting copies and memoranda will be borne by Government. The registration fees include all charges, such as those for postage, paper, envelopes, etc. etc., for transmission either within or outside the State.

PART 10.

OATHS.

COMMENTARY

Section 63 of the Registration Act empowers a registration authority to administer an oath.

63. (1) Every registering officer may, at his discretion, administer an oath to any person examined by him under the provisions of this Act.

(2) Every such officer may also at his discretion record a note of the substance of the statement made by each such person, and such statement shall be read over, or (if made in a language with which such person is not acquainted) interpreted to him in a language with which he is acquainted, and if he admits the correctness of such note, it shall be signed by the registering officer.

(3) Every such note so signed shall be admissible for the purpose of proving that the statements therein recorded were made by the persons and under the circumstances therein stated.

The rules in this part provide the manner in which this power is to be exercised.

175. *Oath or affirmation to be administered cautiously.*—The power vested in every registering officer by section 63 of administering an oath shall not be exercised unless the registering officer doubts the truth of any verbal statement made to him. For the purposes of this section, an oath includes an affirmation under section 6 of The Indian Oaths Act (X of 1873).

176. *Statements on oath affirmation, how to be recorded.*—Statements made on oath under section 63 shall not be recorded on the document to which they relate, but on separate sheets of paper, which shall be filed in the office. A note to the effect that recorded evidence has been taken shall, in such cases, be endorsed on the document and entered in the book in which it is registered, in the column provided for copies of endorsements.

177. *For oath or affirmation in the same form as for witnesses.*—If in any special case an oath or affirmation appears necessary it shall be administered according to the form of oath or affirmation prescribed for witnesses.

178. *Form of oath or affirmation.*—The form of oath or affirmation prescribed for witnesses is;

For an oath.—"The evidence which I shall give to the court shall be the truth, the whole truth, and nothing but the truth. So help me God".

For an affirmation.—"I solemnly affirm that the evidence which I shall give to the court shall be the truth, the whole truth and nothing but the truth".

PART 11.

PROSECUTIONS CANCELLATION OF REGISTERED DOCUMENTS AND DOCUMENTS DISCREDITED BY CIVIL COURTS.

COMMENTARY

The rules contained in this part relate to the provisions of part XIV of the Act which provides for penalties and prosecutions under certain circumstances.

81. Every Registering officer appointed under this Act and every person employed in his office for the purposes of this Act, who being charged with the endorsing, copying, translating or registering of any document presented or deposited under its provisions, endorses, copies, translates or registers such document in a manner which he knows or believes to be incorrect, intending thereby to cause or knowing it to be likely that he may thereby cause injury as defined in the Indian Penal Code, to any person, shall be punishable with imprisonment for a term which may extend to seven years, or with fine, or with both.

82. Whoever—

(a) intentionally makes any false statement, whether on oath or not, and whether it has been recorded or not, before any officer acting in execution of this Act, in any proceeding or enquiry under this Act; or

(b) intentionally delivers to a registering officer, in any proceeding under section 19 or section 21, a false copy or translation of a document, or a false copy of a map or plan; or

(c) falsely personates another, and in such assumed character presents any document, or makes any admission or statement, or causes any summons or commission, to be issued, or does any other act in any proceeding or enquiry under this Act; or

(d) abets anything made punishable by this Act;

shall be punishable with imprisonment for a term which may extend to seven years, or with fine, or with both.

83. (1) Prosecution for any offence under this Act coming to the knowledge of a Registering Officer in his official capacity may be commenced by or with the permission of the Inspector-General, the Registrar or the Sub-Registrar, in whose territories, district or sub-district, as the case may be, the offence has been committed.

(2) Offences punishable under this Act shall be triable by any Court or officer exercising powers not less than those of a Magistrate of the second class.

179. *Reports of prosecutions.*—A preliminary report of all prosecutions instituted under part XIV of the Act shall be made to the Inspector General as soon as any such prosecution is commenced, setting forth briefly the circumstances which led to the prosecution. As soon as possible after decision, a full report shall be made to the Inspector General accompanied by a copy of the judgment of the court.

180. *Prosecutions to be instituted only with the sanction of the District Registrar.*—No prosecutions shall be instituted by a sub-registrar without the concurrence of the District Registrar of the district. Any offence punishable under section 82 of the Act coming to the notice of a Sub-Registrar, in his official capacity, as provided in section 83, should be made the subject of a full and complete report to the District Registrar, accompanied by the written statement of the principles or witnesses, if any, whose evidence would be material to the consideration or the prosecution of the case. On receipt of such a report by the District Registrar with or without further enquiry as may be necessary, the advisability or otherwise of sanctioning the prosecution will be considered; and if prosecution is determined on the District Magistrate should be addressed in the usual way and the service of the District Government Pleader requisitioned. On the termination of the proceedings, the file of the case should be sent for, for the purpose, if the result has been an acquittal, of deciding whether any further action is necessary in the ends of justice, or, if the result has been a conviction, of preparing the final report to be made to the Inspector General with copy of judgment.

181. *Cancellation of or correction in registered documents.*—When, under the provisions of section 39 of the specific Relief Act, 1877 any registered document is cancelled by order of court, and a copy of the decree is sent to the office in which it was registered a note of the cancellation shall be made in red ink opposite the copy of the document cancelled, specifying the court ordering cancellation, and the number and date of its decree and note should be made in the index, as well.

This rule, if carefully attended to, will greatly enhance the value of the registers. The note should be signed by the registering officer of the day.

182. *Registered document discredited by Civil Courts owing to faulty registration procedure.*—Civil Courts will report to District Registrars whenever they discredit a registered document owing to faulty procedure on the part of registering officers. Whenever a report is recei-

ved under this rule enquiry should be instituted, and such measures taken as may appear advisable under the circumstances of the case. The Inspector General should at the same time be informed of the measures so taken.

PART 12.

ENDORSEMENTS.

183. *Endorsements how made.*—Endorsements shall always be written by or in the presence of the registering officer and of the parties concerned. With the previous sanction of the District Registrar stamp with blank spaces may however be used for recording any of the shorter endorsement forms. It should be affixed by or in presence of the registering officer. When a person who cannot write or sign his name by means of a mark his name shall be recorded at length, and the registering officer shall also sign his own name in attestation that the said mark was affixed in his presence. When there is not room on a document for the necessary endorsement, they shall be made on a separate sheet of foolscap paper, and attached to the document, a note being at the same time made on the document itself and signed by the registering officer. Every piece of paper so added must bear the seal of the registering officer and be signed and dated by him. The “addition” of the persons concerned is the “Addition” as described in section 2 of the Act, and the word is to be so interpreted where used throughout these rules.

184. *Endorsement and certificates required on copies of decrees and orders of courts.*—Section 58 does not apply to certified copies of decrees and orders of courts or to copies filed under section 89 in file book No. I, such as copies of orders granting loans copies of certificates of sale, etc., endorsement required by section 52 and the certificate required by section 60 being all that should be recorded on such copies.

185. *Forms of endorsements.*—The following forms of endorsements shall be adhered to as far as the circumstances of each case will permit;

A—Forms of endorsements to be recorded on every document presented for registration under section 52.

(1) When presented at the registration office by some person executing or claiming under it.

Presented by (name and addition) at the office of the (District Registrar or sub-registrar) of... this.....day of..... between the hours of.....and.....

*Signature of registering officer
presenter.*

Note—When the document is presented by a representative or agent or assign, this should be stated in addition to his name and addition and the name of his principal also inserted.

B—Forms of endorsements to be recorded under section 58 on every document admitted to registration other than a copy of a decree or order, or of a certificate sent under section 89.

(1) When the person purporting to have executed the document is personally known to the registering officer and admits the execution of the document and the receipt (if any) of the consideration stated in it;

Execution admitted and receipt of consideration acknowledged (if so) by A, B (profession) son of.....Caste.....resident of mauza.....pargana.....Zila.....who is personally known to the registering officer.

Signature of A. B.

(2) When the person purporting to have executed the document is not personally known to the registering officer, but admits the execution of the document and the receipt (if any) of the consideration stated in it.

(i) "Execution admitted and receipt of consideration acknowledged (if so) by A. B. (profession), son of.....Caste... resident of mauzapargana.....Zila

(ii) The said A, B, identified by C, D, (profession) son of... Caste.....resident of mauza.....pargana..... Zila.....and by E, F (profession) son ofcaste..... resident of mauza.....pargana.....Zila.....

(iii) These witnesses, or either of them (as the case may be) being personally known to the registering officer", or in the case of either or both of the witnesses not being personally known to the registering officer, the thumb impression or impressions or impressions of such person or persons should be taken and underneath should immediately be written;

"The above impression is the thumb impression
 impressions are impressions

of C, D, and E, F, who is/are of apparent respectability has/have been duly taken".

(3) When the person admitting execution is a duly authorised agent of the executant, this should be stated along with his name and addition. If the agent is acting under a duly authenticated power-of-attorney, particulars thereof should be stated e.g. date of authentication and office at which authenticated.

(4) A note is to be added to the endorsement whenever:—

(a) Payment of money or delivery of goods is made before the registering officer;

(b) a receipt of consideration, in whole or part is admitted. The amount to be stated in (a) and (b);

(c) receipt of consideration, in whole or part is denied;

(d) execution is admitted, but the admitter refuses to sign the endorsement.

(5) When the executant is dead;

Execution by (executant) deceased, admitted by.....(name and addition), who is personally known to the registering officer (or is identified by.....and.....these witnesses being personally known to the registering officer).

Date.....

Signature of registering officer etc.

(6) when the document is one executed by any of the officers mentioned in section 88;

Having satisfied myself that this document was executed by A. B. official trustee (or as the case may be) in his official capacity, his attendance and signature are dispensed with, and this document is admitted to registration”.

Date.....

Signature of Registering officer.

(7) When the document is one executed by a pardanashin lady.

“The terms of the document have been read out and explained to Musammât A. B. wife, widow, or if unmarried daughter of C. D., daughter of C. D. profession.....son of.....Caste.....resident of mauza.....pargana.....zila.....

She admitted execution and acknowledged receipt of consideration (if so) with her own lips. The said Musammât A. B. is identified by inspection behind the pardah by E. F. (profession son of.....caste.....resident of mauza.....pargana.....zila..... who is her.....(relationship to be stated), and by G. H. (profession son of.....caste.....resident of mauza.....pargana.....zila.....who is her.....(relationship to be stated), these witnesses or either of them (as the case may be) being personally known to the registering officer”.

In the case of either both of the witnesses being not personally known to the registering officer substitute in respect of such witness or witnesses for the last sentence above. “The thumb-impressions of E. F. G. H. who is of apparent respectability have been duly taken”.

Note:—Pardanashin ladies should ordinarily, be identified by relatives, if relatives are not available identification may be made by servants or other persons who are admitted behind the pardah.

Signature of registering officer.

C—Forms of endorsements for authenticating powers of attorney under section 33.

(1) When the principal attends at the registration office.

“This power of attorney has been executed before me.....by (name and addition), who is a resident of my district

(or sub-district), and is personally known to me” or is identified by.....who is personally known to me, or about whose identity. I have satisfied myself and I accordingly authenticate it under section 33 of the Indian Registration Act 16 of 1908 and record it as No.....of 19.....on page.....volume.....of book VI.

Date.....

Signature of registering officer.

(2) When the registering officer visits the principal at his residence or Jail.

“I have satisfied myself by personal visit that this power of attorney has been voluntarily executed by etc.” as before.....

(3) When a commission is issued to obtain evidence as to the voluntary nature of the execution;

“I have satisfied myself through (name) to whom a commission was issued for the purpose, that this power of attorney was voluntarily executed by (name and addition), who is a resident of my district (or sub-district), and I accordingly authenticate it under section 33 of the Indian Registration Act, XVI of 1908 and record it as No.....of 19.....on page.....Volume.....of book VI”

Date.....

Signature of registering officer.

D—Form of endorsement after return of a commission issued under section 38 to obtain evidence as to the execution of a document.

“From the above report I am satisfied that this document has been voluntarily executed by..... and accordingly order it to be registered”.

Date.....

Signature of registering officer.

E—Forms of endorsement to be recorded on wills in deposit the sealed covers of which have been opened under section 45 or section 46.

(1) When the will is opened on application, after the death of the testator, under section 45.....

“Having satisfied myself that the testator here of is dead, this will has been opened on the application and in the presence of (name and addition) this.....day of.....”

Signature of district Registrar and applicant.

(2) When a will is removed into court under section 46.....
“opened and removed into the court of pursuant to order, dated.....”

Date.....

Signature of District Registrar.

F—Form of endorsement to be recorded under section 60 on every document registered, including wills which have been opened and copied into book No. III, under sections 45 and 46 copies and memoranda received under the provisions of sections 64 to 67 and documents referred to in rules 161 to 163.

(1) “Registered as No.....in book No.....volume.....on page (or pages).....this.....day.....of.....”.

Signature of registering officer.

NOTE:—Endorsement under section 60 is not required on powers of attorney authenticated.

G—Form of endorsement as to figures and amount entered in document to be recorded on every document registered under the final endorsement;

.....In the tenth line the words.....biswas, and in the fifteenth line the words one thousand rupees (according to circumstances) occur”.

Signature of registering officer.

H—Forms of endorsements to be recorded on documents ordered to be registered under sections 75 to 77.

Draft of forms in question is given below;

(1) Execution and payment of consideration (if any) proved in case No.....of 19and registration ordered by the District Registrar or the Munsif or the Civil Judge of dated.....

I accordingly admit the deed of registration under section 72, 75 or 77 Act XVI of 1908.

Where executant appears under section 75 (2) the above form should be altered thus;

Execution proved in case No.....of 19.....dated ”

before the District Registrar (or the Munsif or Civil Judge of and receipt of consideration acknowledged (if so) by residence who appeared before me under section 75 (c) and who is known to me or (as in the case of form B (2) paragraph 3 I accordingly admit the deed to registration under section 72, 75 or 77 Act XVI of 1908.

I—Form when a will or authority to adopt is admitted to registration after the death of a testator or donor the endorsement should be.

“Admitted to registration under section 41 (2), Registration Act, on my being satisfied (i) that this will or authority was executed by the testator donor, (2) that the said testator or donor is dead and (3) that..... son of.....the presenter, is entitled to present it under section 40 of the Indian Registration Act, 1908.”—

PART 13.

FEES FOR LATE PRESENTATION AND LATE APPEARANCE

Fine for late presentation (Section 25) and late appearance (Section 34) shall be regulated by the scale given below :—

SCALE

(a) Where the delay does not exceed a month, fine of twice the amount of the proper registration fee.

- (b) Where the delay exceeds one month, but does not exceed two months, a fine of four times the amount of the proper registration fee.
- (c) Where the delay exceeds two, but does not exceed three months, a fine of six times the amount of the proper registration fee.
- (d) Where the delay exceeds three, but does not exceed four months a fine of ten times the amount of the proper registration fee.

Note:—(1) In calculating the time when period begins to run, it must be borne in mind that the words "from the date" and "from the day" used in Section 23, exclude from the period the date of execution of the document and the day on which the decree or order of the Court was made or became final as the case may be.

(2) The fine shall be inclusive of proper registration fees.

In exercise of the power conferred by sub-section (2) of section 69 of the Act the State Government introduced the aforesaid note (2) and numbered the previously existing note as No. (1) by way of an amendment approved and published vide notification No. D. 6883/58/F. (17)/E&T/58 dated Jaipur, December 3, 1958, published in Rajasthan Raj-patra dated 18-12-58 in part IV (C) vol. 10.

APPENDIX I FORM NO. 1

(Rule 31)

BOOK No. 1

(Under section 51 of Indian Registration Act No. XVI of 1908 as adapted in Rajasthan under Ordinance No. 4 dated 24th January, 1950)

Serial No. of documents..... Name of Office.....

Territorial description of property mentioned in the document.

(Section 21 of the Act)

Name of District	Name of Tehsil	Name of Village	Other details of property under section 21 of the Act and date of execution of the document	Nature and valuation of transaction	Value of stamps	Detail of Fees
						Registration Fee. Copying fee. Other fee.

Copy of document, followed by copies of endorsements under section 52 and 58 and registration certificate mentioned in section 60 of the Act.

APPENDIX I FORM NO. 2

(Rule 37)

Book No. II Register of Reasons for Refusal to Register.

Under section 51 of the Indian Registration Act No. XVI of 1908 as adapted in Rajasthan under Ordinance No. 4 Dated 24th January, 1950.)

Serial number of document	Name of person presenting the document	Date, day and hour of presentation of the document	Date of execution of document	Nature and Value of the transaction	Name of applicant for copies of order of refusal and date of application	Date of grant of Copy

Reasons of refusal to register or to direct registration.

APPENDIX I FORM NO. 3

(Rule 47)

Book No. 3

(Under Section 51 of Indian Registration Act No. XVI of 1908 as adapted in Rajasthan under Ordinance No. 4 dated 24th January, 1950)

Serial No. of document.....

Name of office.....

Date, day & hour of presentation of the document.	Name, father's name, profession, caste (if any) and residence of applicant for opening the sealed cover (section 45) or of person applying for registration of a will or an authority to adopt Section 40.	Name of person presenting the sealed cover (in case when the sealed cover is filled) with Serial No., volume and page of Book No. 5.	Description of document (whether a will of authority to adopt).	Name, father's name, occupation caste (if any) and residence of persons giving evidence— 1. (In case under section 45) as to the death of the testator or authority to adopt presented by other than the testator or donor) as to (a) the execution of the will or authority to adopt by the testator or donor. (b) the death of the testator or donor. (c) the title of the presenter to present the will or authority.	Details of fees.
					Registration fee. Copying fee. Other fee.

Copy of the document, followed by copies of endorsements under Sections 52 and 58 and registration certificate mentioned in Section 60 of the Act.

APPENDIX I FORM No. 4
(Rule 49)

BOOK No. IV
(Under section 51 of Indian Registration Act, No. XVI of 1908 as adapted in Rajasthan
under the Ordinance No. 4 dated 24th January, 1950)

Name of office.....

Serial No. of the document.....

Nature and value of transaction and date of execution of the document	Value of stamp	Details of fees
		Registration fee Copying fee Other fee

Copy of document, followed by copies of endorsement under section 52 & 58 and registration certificate mentioned in Section 60 of the Act.

APPENDIX I FORM No. 5
(Rule 51)
Book No. V—Register of Deposit of wills

Deposit of sealed cover				Withdrawal of Cover		Opening of Sealed Cover	
Serial Number	Year, Month, date, day and hour of presentation of sealed cover (Section 42)	By whom deposited i. e., whether by testator or by duly authorised agent (Sec. 42)	Name, father's name, profession, caste (if any) and residence of depositor of the sealed cover	Name, father's name, profession, caste (if any) and residence of persons testifying to the identity of the depositor	Copy of the superscription on the sealed cover i. e., the name of testator and of his agent (if any) and nature of the document (Sec. 42)	Inscription (if any) of the cover	Signature of District Registrar
					Date of application (if any) for withdrawal by depositor for cover withdrawn	Receipt of depositor for cover withdrawn	Date of application to open the sealed cover (Sec. 45), with name, father's name, profession, caste and residence of applicant
							Name, father's name, profession, caste and residence of persons testifying to the death of testator Sec. 45
							Serial number of instrument as entered in book no. III & page

REGISTER OF POWERS OF ATTORNEY AUTHENTICATED.

Serial No.	Name and address of Executor	Name and address of person in whose favour executed.	Whether executant personally known to authenticating officer or, if not, names and additions of persons by whom identified.	Description of power of attorney general or special.	Date of execution and authentication.	The amount of fee paid for authentication and other fee	Certificate of authentication
1	2	3	4	5	6	7	8

APPENDIX I FORM No. 7

(Rule 53)

Book No. VII—Register of visits and commission.

[illegible]

APPENDIX I FORM No. 9. (Rule 76 & 131)

RECEIPT BOOK.

Number.....
(Block Part)

Date of presenting document or application for copy or search certificate.....

Name of applicant or presenter.....
Details of fees realized:—

A. Registration fees

(i) Ordinary registration fee.....

(ii) Copying fee.....

(iii) Fees for memorandum under section 64 to 67 of the Act.

B. Fees for the issue of certified copies under section 57 of the Act.

C. Miscellaneous Fee.....

(i) Fees for authentication of the General or special power of attorney.

(ii) Fees for translation filled under section 62 of the Act.....

(iii) Fees for late presentation of document or from late appear-

RECEIPT BOOK.

Number.....
(To be refixed to block.)

(Receipt under section 52 of Act XVI of 1908.)

Name of presenter or applicant for copy or search certificate.....

Name of executant.....

Nature of document.....

Amount of consideration.....

Date of presentation of document or application.....

Date when document, copy or search certificate will be ready for return.....

Signature of the Registering Officer.

If document, copy or search certificate is to be returned to....

Signature of presenter or applicant for copy or search certificate

Signature of receiptant and date

RECEIPT BOOK.

Number.....
(To be retained by presenter or applicant)

(Receipt for fees realized).

1. Name of presenter or applicant.

2. Nature of document.....

3. Details of fees realized.....

4. Amount of consideration.....

A. Registration fees:—

(i) Ordinary registration fees....

(ii) Copying fees.....

(iii) Fees for the memorandum under section 64 to 67 of the Act.....

B. Fees for the issue of certified copies under section 57 of the Act.

C. Miscellaneous fees.

1. Fees for authentication of general or special powers of attorney.

2. Fees for filing translation under section 62 of the Act.

ance of the executants under section 25 & 34 of the Act...	of return of receipt.....
(iv) Fees for commission or attendance at private residence or travelling allowance.	3. Fees for late presentation of documents or late appearance of executants under section 25 & 34 of the Act.
(v) Additional fees on discretionary registration by a District Registrar.	4. Fees for commission attendance at private residence or travelling allowance.
(vi) Custody fees.....	5. Additional fees of descriptive registration by a District Registrar.
(vii) Fees for deposit, withdrawal or opening of sealed covers (containing wills). ...	6. Custody fees.
(viii) Inspections and search fees.	7. Fees for deposit withdrawal or opening of sealed covers containing wills.
(ix) Other miscellaneous income including income from sale of *saleable forms. ...	8. Inspection or search fees.
(Date when documents certified copy or search certificate will be ready for return.)	9. Other miscellaneous income including income from the sale of useless articles.
Signature of the registering Officer.	Date of realization of fees.....
*Date of realization of fees.	Total fees.....
	Signature of Registering Officer.

APPENDIX I FORM No. 10

(Rule 130 & 138)

Register of applications for copies.

Name of office.....

Serial Number.	Date of applications.	Name of Applicant.	Particulars of papers of which copy is required and number of words.	Amount of				Date of			Signature of recipient of copy or of despatching number if sent by post and date.	REMARKS.
				Stamp Duty.	Copying fee.	Payment of fee per copy and amount paid.	Order for granting copy.	Completion of copy.				Here state reason for postponing or refusing compliance with application and date of intimating postponement or refusal to applicant

APPENDIX I FORM No. 11

(Rules 130 to 138.)

Name of Office.....

Register of Searches

Serial Number	Date of application.	Name of applicant or Court.	Register, index or other miscellaneours proceedings of which search is desired.	Year or years of which books searched.	Fees levied.	Date of payment	Date of intimation of result to applicant.	REMARKS (Here state briefly reason for refusing or postponing compliance with application and date of intimating postponement or refusal to applicants)
1	2	3	4	5	6	7	8	9

APPENDIX I FORM No. 12

(Rule 138)

Register of Inspection

Name of Office.....

Serial No.	Date of applica- tion	Name of applicant	Register index or other miscellaneous proceedings of inspec- tion is desired	Year in the books of which ins- pection is required	Fees levied	Date of payment	REMARKS (Here state briefly reasons for referring, or postponing comp- liance with application and date of intimating postpone- ment or refusal to applicant.)

APPENDIX I FORM No. 15

(Rule 82)

MINUTE BOOK.

Annual Serial Number	Reference number and number of book and serial number of document (if any)	Note of proceeding
----------------------	--	--------------------

APPENDIX I FORM No. 16

(Rule 96 (9))

Register of Documents Impounded

Serial Number	Date of presenta- tion of document	Naturer and value of the document	Name of the presnter	Stam		Brief reason for impounding the document and date	Final order of the Collector	Remark
				Due	Paid			
1	2	3	4	5	6	7	8	9

APPENDIX I FORM No. 21.

(Rule 75)

CASH ACCOUNT

Name of Office....

Date	Receipts			Date	Expenditure		
	Rs.	A.	P.		Rs.	A.	P.

APPENDIX I FORM No. 22

(Rule 82 (4))

OBJECTION SLIP

Name of Office.....

Date of Presentation of Document	The Documents Returned for the following Reasons	
	Minute Book	
	Entry No.	

Dated.....

Signature of Sub-Registrar.

APPENDIX II FORM No. 1

(Rule 60.)

INDEX No. 1.

(Under Section 55 of Indian Registration Act No. XVI 1908 as adapted in Rajasthan under Ordinance No. 24 dated 4th January, 1950)

Name of Office.....

Name with rank or title, father's name profession, caste (if any) and residence	Description of document	Amount of consideration expressed in the document	Connection with the document of the person whose name is entered in Column No.	Date of the execution of the document	Date of registration	Number of Volume of Book No. 1	Page	Serial number in Book No. 1
1	2	3	4	5	6	7	8	9

APPENDIX II FORM No. 3

(Rule 62)

INDEX No. III

(Under section 55 of the Indian Registration Act No. XVI of 1908 as adapted in Rajasthan under Ordinance No. 4 dated the 24th January, 1950).

Name of office.....

Name of testator or donor of authority to adopt or executor or (after the death of the testator) the claimant under the document or applicant under section 45, with rank or title, father's name, profession, caste (if any) and residence	Description of document whether a will or authority to adopt.	Connection with the document of the person whose name is entered in column 1, i. e. whether testator or donor of authority to adopt or executor or (after the death of the testator) the claimant under the document or applicant under section 45.	Date of registration	Amount of fees paid	Number of volume of Book III	Page	Serial number in Book III
1	2	3	4	5	6	7	8

APPENDIX II FORM No. 4

(Rule 63)

INDEX No. IV.

(Under section 55 of the Indian Registration Act. No. XVI of 1908 as adapted in Rajasthan under Ordinance No. 4 dated the 24th January, 1950)
 Name of office.....

Name with rank or title, father's name, profession, caste (if any) and residence	Description of document	Connection with the document of the person whose name is registration entered in column 1.	Date of registration	Number of Volume Book IV.	Page	Serial No. in Book IV.
1	2	3	4	5	6	7

APPENDIX III FORM No. 6

(Rule 22)

Invoice of unclaimed documents forwarded for safe custody under rule.....Registration Manual.

Serial Number.	Office of Regis- tration	Names of parties		Nature of documents	Book in which registered.	Date of comple- tion of registra- tion.	Date of return of the document.	Date of sanction to destruction.	Name and address of persons entitled to received the document.
		Claimants.	Executants.						
1	2	3	4	5	6	7	8	9	10

APPENDIX III FORM No. 7
(Rule 23)

List of books, etc. destroyed in the office of the.....of under the rules framed by the
Rajasthan Government.

BOOKS		PAPERS				Remarks.
Name of	Date of the last entry made in them.	General description.	For what years.	By whose order destroyed.	Mode of destruction.	

I certify that the books and papers mentioned in the above list were destroyed in my presence
on this.....day of.....19.....

Signature of the Registering Officer.

APPENDIX III FORM No. 8

(Rule 16)

List of registers, books and all other papers, sent by the Sub Registrar of.....
 District.....to the District Registrar for deposit in the Central Record Office.

Serial Number	Description of books or paper	Number of pages in each book	From what number to what number, & from what date to what date	Whether bound or unbound	Injured page (if any)	Blank papers (if any)	Missing pages (if any)	Remarks giving particulars of injury such as what pages are damaged and how, whether the contents are legible or not etc.
1	2		4	5	6	7	8	9

District.....

Dated.....

Signature of Sub-registrar

APPENDIX III FORM No. 9

(Rule 169)

Copies of documents forwarded under sec. 64 to 67 of the Act.

Book No. 1

(Under section 51 of Indian Registration Act No. XVI of 1908 as adapted in Rajasthan under Ordinance No. 4 dated 24th January, 1950)

Name of Office.....

Serial No. of document.....

Territorial description of property mentioned in the document
(Section 21 of the Act.)Nature and
valuation
of tran-
sactionOther details of property under sec-
tion 21 of the Act and date of exe-
cution of the documentName of
villageName of
'TehsilName of
DistrictValue of
stampsDetails
of feesRegistra-
tion fee.Coping
fee.

Other fee.

Copy of document, followed by copies of endorsements under sections 52 and 58 and registration certificate mentioned in section 60 of the Act.

(Rule 169)

Memorandum of document registered in the office of Registrar/Sub-Registrar.....under section 64, 65, 66 or 67 and forwarded to the office of Registrar/Sub-Registrar.....

Name of the office.....

Date of execution.		Name and additions of the executant	Name and addition of person in whose favour executed.	Territorial description of property mentioned in the document (section 21)				Particulars of registration.					Remarks.
Nature and value of transaction.	Value of stamps.			Name of Distri-ct.	Name of Tehsil.	Name of Village.	Other details of pro-perty under section 21.	Name of person presenting the docu-ment.	Date of pre-senta-tion and date of regis-tration.	Admission of execu-tion and receipt of considera-tion.	Book No., Volume No., Page No., Serial No., and date of registration.		
1	2	3	4	5	6	7	8	9	10	11	12	13	

APPENDIX III FORM No. 11.

(Rule 172)

Receipt for memorandum or copy of document forwarded to the office ofRegistrar of.....
from the office of.....Registrar of.....19....., under sections 64 to 67 Act XVI of 1908.

Serial Number.	Register number with page, volume and number of register and date registration.	Date of despatch.	Date of arrival.	Signature of receiving officer.	Remarks (if any)
1	2	3	4	5	6

N. B.—This receipt should be returned to the despatching office after filling the columns 4, 5, & 6 inclusive.

APPENDIX III FORM No. 12.
(Rule 134)

APPLICATION FOR COPY.

1. Date of application.
2. Name of applicant, father's name
caste, and residence with the name,
of Post Office,
.....
.....
.....
3. Name of office of registration.
4. Name of village, tehsil, district to
which the document appertain.
.....
5. Nature of document.
6. Name of executant.
7. Name of the person claiming under
the document.
8. Date of execution.
9. Date of registration.
10. Number of value of stamps filed with
the application (if any).
11. Whether applicant desires the copy
to be sent by post, or whether he
will attend in person to receive it
or will receive it through another
person nominated by him in that
behalf.
12. Signature of applicant.

APPENDIX III FORM No. 13.

(Rule 130)

APPLICATION FOR GENERAL INSPECTION OR SEARCH.

Office of.....Registrar of.....

1. Date of application.
2. Name of applicant with his address.
.....
.....
3. Whether applicant desires the result of search a certificate of encumbrances to be sent by post or whether he will attend in person or will receive it through another person nominated by him in that behalf.
.....
.....
4. Number of case with name of court and names of parties to the case (to be filled, where necessary).
.....
.....
5. Year or years in the book of which inspection or search is to be made.
.....
6. Information showing title of the applicant to inspect or have a search made, in case of documents entered in Book No. III or IV.

7. <i>Description of property or Name of present owner or joint properties.</i>		<i>Remarks.</i>
.....
.....

Certified that the above information is correct to the best of my knowledge.

Signature of applicant.

N. B.—A separate fee is leviable in respect of each property unless the document have been executed by one and the same person or in favour of one and the same person. In the latter case the name of such person and his relation to the document should be stated.

APPENDIX III FORM No. 14

(Rule 130)

Application for Search or Inspection of single entry or document.

Office of.....

1. Date of application.....
2. Name of applicant with address.....
3. Whether applicant desires the result of search to be sent by post or whether he will attend in person or will receive it through another person nominated by him in that behalf.
.....
.....
4. Description of document with the name and address of the executant and of the claimant, as far as known.
.....
5. Situation of property or properties viz. village and tehsil town or mohalla and City.
.....
6. Year or years in the book of which inspection or search is to be made
7. Information showing the title of the applicant to inspect or have a search made in case of a document entered in book No. III or IV.
.....

Signature of applicant

APPENDIX III FORM No. 16

(Rule 22)

List of unclaimed documents to be pasted on the notice board.

NAME OF OFFICE.....

Serial number.	Name of presenter	Name of the executant.	Name of the claimant.	Nature and consideration of the document.	Date of registration, refusal to register or return by post after registration.
1	2	3	4	5	6

APPENDIX IV

(Rule 85).

The schedule contained in this appendix is the schedule issued with Excise and Taxation Department Notification No. F. 2(25) E&T/1/56 dated Jaipur, January 20, 1958. The notification of which this schedule forms a part is reproduced below as published in Rajasthan Raj-patra Vol. 9 part IV (c) dated February 13, 1958.

In exercise of the powers conferred by section 5 of the Indian Registration Act, 1908 (Central Act XVI of 1908) the Government of Rajasthan is hereby pleased for the purposes of the said Act:—

- (1). to form the districts (hereinafter referred to as "the said districts") specified in column 1 of the Schedule hereto annexed and to direct that the limits of the said districts shall be co-extensive with the limits of the corresponding districts formed for the purposes of general administration, and
 - (2). to form in the said districts specified in column 1 of the Schedule hereto annexed, the sub-districts specified in column 2 thereof and to direct that the limits of the said sub-districts shall be coextensive with the limits of the areas shown against each of them in column 3 of the said Schedule.
2. This Department Notification No. F. 14 (84) E&T/56-3 dated 16-11-56 is hereby superseded.
3. This Notification shall have effect as from 15-2-1958.

By order of the Governor,

G. S. PUROHIT,

Secretary to the Government.

With this notification all previously existing Schedules in the Ajmer area, the Abu area, the Sunel area and pre-Reorganised State of Rajasthan have been superseded as the Rajasthan Registration Rules, 1955 were published on 14-1-1956. The appendix contained the Schedule as it stood on that date. The Schedule then existing was replaced thereafter by a new Schedule vide Excise and Taxation Department Notification No. F. 14 (84) E&T/56-3 dated Jaipur, November 16, 1956, published in Rajasthan Raj-Patra Vol. 8 part IV (c) dated 16-11-56. The Schedule now included has superseded even that Schedule of 16-11-56.

The present Schedule included in this Appendix is thus the latest one in force.

SCHEDULE

<i>Districts</i>	<i>Sub-Districts</i>	<i>Limits of registration Sub-Districts.</i>
1	2	3
1. Bikaner	1 Bikaner City	Area within the municipal limits of Bikaner including the area covered by Tehsil Bikaner.
	2 Kolayat	Tehsil Kolayat (Magra)
	3 Lunkaransar	„ Lunkaransar
	4 Nokha	„ Nokha
2. Churu	1 Churu	Tehsil Churu
	2 Rajgarh	„ Rajgarh
	3 Taranagar	„ Taranagar
	4 Dungargarh	„ Dungargarh
	5 Sardarshahar	„ Sardarshahar
	6 Sujangarh	„ Sujangarh
	7 Ratangarh	„ Ratangarh
3. Ganganagar	1 Ganganagar	Tehsil Ganganagar
	2 Karanpur	„ Karanpur
	3 Padampur	„ Padampur
	4 Bhadra	„ Bhadra
	5 Nohar	„ Nohar
	6 Anupgarh	„ Anupgarh
	7 Raisinghnagar	„ Raisinghnagar
	8 Sadulgarh	„ Sadulgarh
	9 Suratgarh	„ suratgarh
Alwar	1 Alwar City	Tehsil Alwar, including the area within the municipal limits of Alwar City and excluding the area within the jurisdiction of the Naib-Tehsildars Malakhara and Ramgarh
	2 Bansur	Tehsil Bansur
	3 Behror	„ Behror
	4 Lachmangarh	„ Lachmangarh excluding the area within the jurisdiction of the Naib-Tehsildars Govindgarh and Kathumer.
	5 Rajgarh	Tehsil Rajgarh
	6 Thanagazi	„ Thanagazi
	7 Kotkasim	The area within the jurisdiction of Naib-Tehsildar, Kotkasim.
	8 Tijara	Tehsil Tijara excluding the area within the jurisdiction of Naib-Tehsildars, Kishangarh and Tapukra.
	9 Kishangarh	Tehsil Kishangarh excluding the

		area within the jurisdiction of the Naib-Tehsildar, Kotkasim.
	10 Ramgarh	The area within the jurisdiction of the Naib-Tehsildar, Ramgarh.
	11 Malakhera	The area within the jurisdiction of the Naib-Tehsildar, Malakhera.
	12 Kathumer	The area within the jurisdiction of the Naib-Tehsildar, Kathumer.
	13 Tapukra	The area within the jurisdiction of the Naib-Tehsildar, Tapukra.
	14 Govindgarh	The area within the jurisdiction of the Naib-Tehsildar, Govindgarh.
	15 Mandawar	Tehsil Mandawar.
5. Bharatpur	1 Bayana	Tehsil Roopbas.
	2 Roopbas	„ Bayana.
	3 Weir	„ Weir.
	4 Bharatpur	„ Bharatpur excluding the area within the jurisdiction of Naib-Tehsildar Kumbher.
	5 Nadbai	Tehsil Nadbai.
	6 Deeg	„ Deeg.
	7 Kama	„ Kama
	Nagar	„ Nagar.
	9 Bari	Tehsil Bari excluding the area within the jurisdiction of Naib-Tehsildar, Saipao.
	10 Baseri	Tehsil Baseri.
	11 Gird	„ Gird.
	12 Rajakhera	„ Rajakhera.
	13 Kumber	The area within the jurisdiction of Naib-Tehsildar, Kumber.
	14 Saipao	The area within the jurisdiction of Naib-Tehsildar, Saipao.
6. Jaipur	1 Amber	Tehsil Amber.
	2 Jamwa Ramgarh	„ Jamwa Ramgarh.
	3 Baswa	„ Baswa.
	4 Dausa	„ Dausa.
	5 Lalsot	„ Lalsot.
	6 Sikrai	„ Sikrai.
	7 Jaipur City	The Area within the municipal limits of Jaipur City and the area within the jurisdiction of the Tehsildar, Jaipur.
	8 Chaksu	Tehsil Chaksu.
	9 Phagi	„ Phagi.
	10 Phulera	„ Phulera including Sambhar

			Shamlat area.
	11 Kotputli	„	Kotputli.
	12 Bairath	„	Bairath.
	13 Jobner	„	Jobner.
	14 Sanganer	„	Sanganer.
	15 Basi	„	Basi.
	16 Dudu	„	Dudu.
7. Jhun-jhunu	1 Jhunjhunu	Tehsil	Jhunjhunu.
	2 Khetri	„	Khetri.
	3 Udaipur	„	Udaipur.
	4 Chirawa	„	Chirawa.
8. Sawai Madhopur	1 Bamanwas	Tehsil	Bamanwas.
	2 Gangapur	„	Gangapur.
	3 Nadoti	„	Nadoti.
	4 Hindaun	„	Hindaun.
	5 Mahwa	„	Mahwa.
	6 Todabhim	„	Todabhim.
	7 Karauli	„	Karauli, excluding the area covered by Sub-Tehsildar, Mandrail.
	8 Mandrail		The area within the jurisdiction of the Naib-Tehsildar, Mandrail.
	9 Sapotra	Tehsil	Sapotra.
	10 Khandar	„	Khandar.
	11 Bonli	„	Bonli.
	12 Sawai Madhopur	„	Sawai Madhopur.
9. Sikar	1 Fatehpur	Tehsil	Fatehpur.
	2 Neem Ka Thana	„	Neem Ka Thana.
	3 Danta Ramgarh	„	Danta Ramgarh.
	4 Sikar	„	Sikar.
	5 Shri Madhopur	„	Shri Madhopur.
	6 Lachmangarh	„	Lachmangarh.
10. Tonk	1 Malpura	Tehsil	Malpura.
	2 Toda Raisingh	„	Toda Raisingh.
	3 Uniara	„	Uniara.
	4 Duni	„	Duni.
	5 Tonk	„	Tonk.
	6 Niwai	„	Niwai.
11. Barmer	1 Pachpadra	Tehsil	Pachpadra.
	2 Siwana	„	Siwana.
	3 Barmer	„	Barmer.
	4 Shiv	„	Shiv.
	5 Chohtan	„	Chohtan.

12. Jaisalmer	1 Sam	Tehsil Sam.
	2 Jaisalmer	„ Jaisalmer.
	3 Ramgarh	„ Ramgarh.
	4 Fatehgarh	„ Fatehgarh.
	5 Pokaran	„ Pokaran.
	6 Nachana	„ Nachana.
13. Jalore	1 Jaswantpura	Tehsil Jaswantpura.
	2 Sanchore	„ Sanchore.
	3 Jalore	„ Jalore.
	4 Ahore	„ Ahore.
14. Jodhpur	1 Bilara	Tehsil Bilara.
	2 Shergarh	„ Shergarh.
	3 Pahlodi	„ Pahlodi.
	4 Jodhpur City	Area within the municipal limits of Jodhpur City including the area covered by Tehsil Jodhpur.
	5 Osian	Tehsil Osian.
15. Nagore	1 Deedwana	Tehsil Deedwana.
	2 Merta	„ Merta.
	3 Nagore	„ Nagore.
	4 Nawa	„ Nawa.
	5 Parbatsar	„ Parbatsar.
	6 Jayal	„ Jayal.
	7 Ladnu	„ Ladnu.
	8 Digana	„ Digana.
16. Pali	1 Bali	Tehsil Bali.
	2 Desuri	„ Desuri.
	3 Jaitaran	„ Jaitaran.
	4 Sendra	„ Sendra.
	5 Pali	„ Pali.
	6 Sojat	„ Sojat.
	7 Raipur	„ Raipur.
	8 Kharchi	„ Kharchi.
17. Sirohi	1 Bhawari	Tehsil Bhawari.
	2 Pindwara	„ Pindwara.
	3 Reodar	„ Reodar.
	4 Sheoganj	„ Sheoganj.
	5 Sirohi	„ Sirohi.
	6 Abu Road	„ Abu Road.
18. Bundi	1 Bundi	Tehsil Bundi.
	2 Patan	„ Patan.
	3 Talera	„ Talera.
	4 Hindoli	„ Hindoli.
	5 Nainwan	„ Nainwan.
19. Jhalawar	1 Aklera	Tehsil Aklera.
	2 Bakani	„ Bakani.

	3	Khanpur	„	Khanpur.
	4	Manohar Thana	„	Manohar Thana.
	5	Dag	„	Dag.
	6	Gangdhar	„	Gangdhar.
	7	Jhalrapatan	„	Jhalrapatan.
	8	Pachpahar	„	Pachpahar.
	9	Pirawa	„	Pirawa excluding the area within the jurisdiction of Naib- Tehsildar, Sunel Tappa.
	10	Sunel Tappa		The area within the jurisdiction of Naib-Tehsildar, Sunel Tappa.
20. Kotah	1	Anta		Tehsil Anta.
	2	Baran	„	Baran.
	3	Kishanganj	„	Kishanganj.
	4	Mangrol	„	Mangrol.
	5	Shahabad	„	Shahabad.
	6	Chechat	„	Chechat.
	7	Kanwas	„	Kanwas.
	8	Ramganj Mandi	„	Ramganj Mandi.
	9	Sangod	„	Sangod.
	10	Atru	„	Atru.
	11	Chhabra	„	Chhabra.
	12	Chhipabarod	„	Chhipabarod.
	13	Barod	„	Barod.
	14	Digod	„	Digod.
	15	Itawa	„	Itawa.
	16	Kotah City		Area within Municipal limits of Kotah City including the area co- vered by Tehsil Ladpura (Kotah).
	17	Pipalda		Tehsil Pipalda excluding the area within the jurisdiction of the Naib- Tehsildar, Indergarh.
	18	Indergarh		The area within the jurisdiction of the Naib-Tehsildar, Indergarh.
21. Banswara	1	Banswara		Tehsil Banswara.
	2	Gadhi	„	Gadhi.
	3	Ghatole	„	Ghatole.
	4	Bagidora	„	Bagidora.
	5	Kushalgarh	„	Kushalgarh.
22. Bhilwara	1	Banera		Tehsil Banera.
	2	Bhilwara	„	Bhilwara.
	3	Mandal	„	Mandal.
	4	Raipur	„	Raipur.
	5	Saheda	„	Saheda.
	6	Asind	„	Asind, excluding the area within the jurisdiction of

Naib-Tehsildar, Badnore.

7 Badnore

The area within the jurisdiction of the Naib-Tehsildar, Badnore.

8 Hurda

Tehsil Hurda.

9 Mandalgarh

,, Mandalgarh.

10 Jahazpur

,, Jahazpur.

11 Shahpura

,, Shahpura.

12 Kotri

,, Kotri.

23. Chittor-
garh

1 Begun

Tehsil Begun.

2 Bhensrorgarh

,, Bhensrorgarh.

3 Chittorgarh

,, Chittorgarh.

4 Gangral

,, Gangral.

5 Kapasin

,, Kapasin.

6 Rashmi

,, Rashmi.

7 Badi Sadri

,, Badi Sadri.

8 Bhadesar

,, Bhadesar.

9 Chhoti Sadri

,, Chhoti Sadri.

10 Dungla

,, Dungla.

11 Kanera

,, Kanera.

12 Nimbahera

,, Nimbahera.

13 Achnera

,, Achnera.

14 Pratapgarh

,, Pratapgarh.

24. Dangarpur

1 Dungarpur

Tehsil Dungarpur.

2 Aspur

,, Aspur.

3 Sagwara

,, Sagwara.

25. Udaipur

1 Bhim

,, Bhim.

2 Deogarh

,, Deogarh.

3 Kotra

,, Kotra.

4 Phalasia

,, Phalasia.

5 Saira

,, Saira.

6 Amet

,, Amet, excluding the area within the jurisdiction of Naib-Tehsildar Sardargarh.

7 Kumbhalgarh

,, Kumbhalgarh excluding the area within the jurisdiction of Naib-Tehsildar, Gadhbore

8 Rajsamand

,, Rajsamand.

9 Relmagra

,, Relmagra.

10 Kherwara

,, Kherwara.

11 Salumber

,, Salumber.

12 Sarada

,, Sarada.

13 Udaipur City

Area within the municipal limits of Udaipur City including the area covered by Tehsil Girwa and excluding the area within the jurisdiction of Naib-Tehsildar Kurabar.

	14 Khamnor	Tehsil Khamnor excluding the area within the jurisdiction of Naib-Tehsildar, Nathdwara.
	15 Bhupalsagar	Tehsil Bhupalsagar.
	16 Lasadia	„ Lasadia.
	17 Mavli	„ Mavli.
	18 Vallabhnagar	Tehsil Vallabhnagar excluding the area within the jurisdiction of Naib-Tehsildar, Bhindar and Kanore.
	19 Sardargarh	Area within the jurisdiction of Naib-Tehsildar Sardargarh.
	20 Gadhore	Area within the jurisdiction of Naib-Tehsildar, Gadhore.
	21 Nathdwara	Area within the jurisdiction of Naib-Tehsildar, Nathdwara.
	22 Bhindar	Area within the jurisdiction of Naib-Tehsildar, Bhindar.
	23 Kanore	„ „ Kanore.
	24 Kurabar	„ „ Kurabar.
26. Ajmer	1 Ajmer City	Ajmer City including the area covered by Tehsil Ajmer and Nasirabad.
	2 Beawar	Tehsil Beawar
	3 Kekri	„ Kekri including Deoli.
	4 Arain	„ Arain.
	5 Roop Nagar	„ Roop Nagar.
	6 Sarwar	„ Sarwar.
	7 Kishangarh	„ Kishangarh.

APPENDIX V.

TABLE OF REGISTRATION FEES.

Table of fees has been prepared in exercise of the powers conferred by section 78 of the Indian Registration Act, 1908. Section 78 of the Act reads thus :

78. The State Government shall prepare a table of fees payable.

- (a) for the registration of documents;
- (b) for searching the registers;
- (c) for making or granting copies of reasons, entries or documents before, on or after registration; any extra or additional fees payable—
- (d) for every registration under section 30;
- (e) for the issue of commissions;
- (f) for filing translations;
- (g) for attending at private residences;
- (h) for the safe custody and return of documents;
- (i) for such other matters as appear to the State Government necessary to effect the purposes of this Act.

The notification approving this table is reproduced below and the same was published in Rajasthan Raj-Patra Vol. 9 part IV (c) dated February 6, 1958:—

In exercise of the powers conferred by section 78 of the Indian Registration Act, 1908 (Central Act XVI of 1908) and in suppression of all the existing notifications on the subject in force in the Ajmer area, the Abu area, the Sunel area and the pre-Reorganisation State of Rajasthan, the State Government hereby prepares, approves and publishes the following table of fees payable under the said Act. This notification No. F. 2 (25) E & T/56/IV dated Jaipur, January 20, 1958 has been issued by the Excise and Taxation Department.

By order of the Governor,

G. S. PUROHIT,

Secretary to the Government.

The table of registration fees in force in the pre-Reorganised State of Rajasthan was published in the Rajasthan Raj-Patra Vol. 6 part IV (c) dated June 26, 1954 vide Notification No. F. 49 (1)-SR/51 Jaipur, May 24, 1954 of the Seperate Revenue Department and same was included as appendix V of the Rajasthan Registration Rules, 1955. The table approved under this notification has now been superseded and new table under the aforesaid notification is instead included in this notification.

ARTICLE I.

(1) Except otherwise provided in this Table in respect of specific documents or class of documents, fees for the registration of all documents shall be charged according to the following scale, namely:-

(a) When the value or consideration does not exceed Rs. As.					
Rs. 200	....	....	....	....	2 0
(b) When the value or consideration exceeds Rs. 200 but does not exceed Rs. 1,000 for every Rs. 100 or part of Rs. 100, in excess of Rs. 200	....	....	....	....	1 0
(c) When the value or consideration exceeds Rs. 1,000 but does not exceed Rs. 4,000 for every Rs. 500 in excess of Rs. 1,000	....	....	....	....	3 0
(d) When the value or consideration exceeds Rs. 4,000 but does not exceed Rs. 20,000 for every Rs. 500 or part of Rs. 500 in excess of Rs. 4,000	....	....	....	....	2 0
(e) When the value or consideration exceeds Rs. 20,000 for every Rs. 500 or part of Rs. 500 in excess of Rs. 20,000	....	....	....	....	1 0
(f) When no value or consideration is expressed....					20 0

Provided that when the subject matter of the document is capable of valuation, the value must be expressed before registration.

(2) The registration fee leviable upon a document purporting to give collateral or auxiliary or additional or substituted security or security by way of further assurance where the principal or primary mortgage is proved to the satisfaction of the registering officer to have been duly registered shall be Rs. 2/-.

(3) In the case of an instrument of partition the value of the separated share or shares on the basis of which stamp duty has been paid may be taken as the value or consideration for the purposes of determining the registration fee.

(4) The consideration expressed in a document shall ordinarily be taken to be its value for determining the registration fee. When no consideration is, specified, the value of the property dealt with, as shown in the document shall be taken. In cases, in which neither the consideration nor the value of the property is given, the registering officer may proceed to assess the registration fee under clause (f) of this Article, but before doing so, opportunity should be given to the parties concerned to mention the consideration of the value.

(5) When an agreement to sell, mortgage, etc., for a definite sum is executed and presented for registration, and *ad-valorem* registration fee should be charged on such sum, a fixed fee of Rs. 2/- only should be levied on the actual conveyance, mortgage, etc., subsequently tendered for registration provided that the registration of the

previous agreement has been proved to the satisfaction of the registering officer.

ARTICLE II

(1) Fees for the registration of leases shall be charged at three-fourth of the value of the stamp duty payable thereon subject to a minimum of Rs. 2/- per every lease:

Provided that where any lease is exempt from payment of stamp duty, a fee of two rupees shall be charged for its registration.

(2) The term 'lease' used in this Article includes a *patta* or *kabuliyat* not being a counterpart of a lease. All counterparts of leases are governed by Article 25 of the Second schedule to the Rajasthan Stamp Law (Adaptation) Act, 1952, or the corresponding provision of the stamp law in force in the Abu Area, the Ajmer area or the Sunel area, as the case may be, and the maximum registration fee is therefore, Rs. 2/-.

ARTICLE III

Fees for the registration of the following classes of documents shall be charged at the rate mentioned below opposite each class:—

	Rs.	As.
(a) A will	8	0
(b) An authority to adopt or adoption deed	8	0
(c) A general power of attorney, deed of divorce or certified copy of a decree or order of court.	5	0

ARTICLE IV

Fees for the registration of:—

(a) a separate deed acknowledging receipt of payment of consideration on account of another deed which has been previously registered, or

(b) a discount amending, modifying or correcting but not cancelling any previously registered document shall be the same as for the registration on the Principal deed or document, as the case may be, if such fee does not exceed Rs. 4/-, otherwise Rs. 4/-.

ARTICLE V

Fees for the registration of any of the following classes of documents shall be charged at the rates mentioned below opposite each class:—

	Rs.	As.
(1) Special power of Attorney	2	0
(2) Agreement of service or hire	2	0
(3) Counterparts or duplicates of instruments other than leases	2	0
(4) Consent deeds without any consideration	2	0

(5) Agreement styled as a lease without any premium or rent	...	2	0
(6) Any other document which can not be brought under any other article of this table	...	2	0
(7) Declaration of trade Mark	...	5	0
(8) Award, that is to say any decision in writing by an arbitrator or umpire not being an award directing partition on a reference made otherwise than by an order of the court in the course of a suit	...	5	0
(9) Certificate of heirship, gaurdian-ship, administratorship or executorship...	...	5	0
(10) Dissolution of Partnership	...	10	0

ARTICLE VI

Fees for the registration of:--

(a) a document cancelling any previously registered document, or

(b) a surrender or transfer of lease without any consideration, shall be the same as would be chargeable for the original document or lease, as the case may be, subject to a maximum of Rs. 10/- only.

ARTICLE VII

(1) The extra fee for the registration of any document by a Registrar shall be Rs. 6/- in addition to the ordinary fee chargeable for the registration thereof in accordance with this table.

(2) The extra fee under this article is not payable on the registration of wills and authorities to adopt, nor will it be levied in cases where the Sub-Registrar owing to his being interested in the transaction or to his being unacquainted with the language in which the deed is written or for any other sufficient reason, is unable to register himself.

ARTICLE VIII

(1) The following shall be the scale of fees chargeable in all cases:—

	Rs.	As.
(a) for copying the endorsements on document	...	0 8
(b) for copying registered documents into the appropriate book	...	0 4

For each folio or fraction of a folio of 100 words.

(2) If a document related to immovable property situated in more districts than one and a copy thereof has to be forwarded to

another district or another districts under section 65 or section 66 of the Indian Registration Act, 1908, copying fees will be payable twice over (or thrice, etc, as the case may be), once for the original copying into the register, and again for making the copy or copies for despatch.

ARTICLE IX

The following shall be the scale of fee chargeable:—

		Rs.	As.
(a) For comparing printed copies of printed documents presented for registration for each folio or fraction of a folio of 100 words	...	0	3
(b) For filling each copy	... ..	0	8

ARTICLE X

(1) An additional uniform fee of Rs. 1/- shall be charged for every copy of a memorandum to be sent under section 64, 65 and 66 of the Indian Registration Act, 1908.

(2) No fee will be charged for the issue of a memorandum under the said sections, when a copy of a decree or order of Court, relating to immovable property is presented for registration under section 29 of the said Act, in the office of the Sub-Registrar or District Registrar, in whose Sub-district or district no portion of the property is situated.

(3) No fee will be charged for the issue of a memorandum under section 66 (1) in cases where the Sub-Registrar owing to his being interested in the transaction or to his being unacquainted with the language in which the deed is written or for any other sufficient reason, is unable to register himself.

ARTICLE XI

The fee for filling a translation or transliteration in accordance with section 62 of the Indian Registration Act, 1908 shall be Rs. 2/-.

ARTICLE XII

The fee for the return of a registered document by post shall be :—

	Rs.	As.
(a) in the case of a single document	0	9
(b) for every additional document to be returned in the same registered cover	0	2

ARTICLE XIII

(1) A fee of Rs. 2/- shall be chargeable for the custody of a document which has remained unclaimed for one month from the date on which it was endorsed 'registered' or 'registration refused'.

(2) A fee of eight annas shall be chargeable for the custody of a copy of a document which has been presented for registration or registered when such a copy has been prepared in a registration office on the application of any person and has remained unclaimed for one month from the date the copy was ready for delivery to the applicant.

(3) The fee mentioned in clause (1) and (2) above shall be chargeable for each month, or a portion of a month after the first month during which the document or the copy, as the case may be, is unclaimed.

(4) The maximum fee chargeable under this Article is Rs. 10/- for a document and Rs. 2/8/- for a copy. Such fee may be remitted altogether at the discretion of the Registrar, if any injustice or hardship is involved in its payment.

ARTICLE XIV

(1) The following shall be the scale of fees chargeable for each attendance at the private residence or Jail under section 31, 33 or 38 or for the issue of a commission under section 33 or 38 of the Indian Registration Act, 1908 :—

	Rs.	As.
(a) If the person is in Jail	5	0
(b) If the person is physically unable to attend the office and a medical certificate to that effect is produced	7	8
(c) Otherwise	15	0

(2) The fee realized by the Registering Officer shall be shared between him and the Government in the ratio of 1:3 in the case stated at (b) above and in that of 1:2 in the case stated at (c) above, provided that the maximum taken by the former does not exceed Rs. 30/- p. m. in both the cases taken together. The entire amount in the case stated at (a) above shall be credited to the Government Treasury.

The whole amount of fee received in the case of category (b) and (c) will be kept in deposit and entered in a register. The distribution will be made at the end of the month when the share of the Government will be credited to the Government revenue and that of Registering Officer paid to him.

(3) In case a nurse or female assistant is required to accompany the registering officer or the commissioner to take the thumb impression of a Pardha Nashin Lady, an additional fee of Rs. 5-0-0 shall be charged.

(4) In addition to the above fee, travelling allowance shall be levied at the following rates :—

	Rs.	As.
(a) In places where hackney carriages are available.		

When the distance is not more than one mile	...	1	8
for every additional mile	...	1	0

(b) Where the journey has to be performed by rail :—

(i) In the case of Distt. Registrar, 1½ first class Railway fare, and

(ii) In the case of Sub-Registrar and Commissioners 1½ second class Railway fare.

(c) When road journey has to be performed :— Rs. As.

(i) In case of Distt. Registrar ... 0 8
a mile.

(ii) In case of Sub-Registrars & Commissioners : ... 0 5

(5) A poen accompanying registering officer shall be entitled to get 0-3-0 per mile by road journey and a single third class fare in case of journey by rail but not more than one person shall so accompany.

(6) The cost of a visit or of a commission for the examination of a person, exempted from personal appearance under section 133 of the Code of Civil procedure, 1908, shall be paid by him, unless the party requiring his evidence pays such costs. In other cases such cost shall be paid by the party who applies for the visit of the commission.

(7) When an attendance takes place under both section 31 and 38 of the Indian Registration Act, 1908, at the same time and place if the registration of but one document is concerned, only one attendance fee and one registration fee will be levied. If a registering officer, whom the registration of one document is concerned attends on the presenter on one occasion and the executant or another necessary witness on another occasion, two attendance fees will be levied. If a registering officer attends at a private residence or jail and one person presents several documents or one person admits or more persons than one admit the execution of several documents jointly exeuted by them all at one and the same time and place, only one attendance fee will be levied; but the registration fee will be levied in the case of each documents. Where several different persons at one and the same time and place present for registration or admit execution of several diffierent documents not jointly executed by them the registering officer will levy one attendance fee for each distinct transaction, the registration fee being payable on all such documents.

ARTICLE XV

(1) The following shall be the scale of fees chargeable for a search made by a registering officer :—

(a) In the case of a book or an index other than index No. 1 for each entry of document :—

	Rs.	As.
(i) For the first year of the book or index ...	1	0
(ii) For every subsequent year ...	0	6

Provided that the fee in respect of any one entry of document shall not exceed Rs. 7/8/-

(b) In the case of index No. II for each volume ...	0	8
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Provided that the fee in respect of any one property shall not exceed Rs. 15-0-0.

(2) The following shall be the scale of fees chargeable for allowing an applicant to inspect :—

	Rs.	As.
(a) In the case of Book No. 1 or Book No. 2 for each entry or document :—		
(i) for the first year ...	1	0
(ii) for every subsequent year ...	0	6
(b) In the case of Index No. I—		
(i) for the first volume ...	1	0
(ii) for every subsequent volume ...	0	6
(c) In the case of Index No. II—		
for each volume ...	0	8

ARTICLE XVI

(1) For making or granting copies of reasons, entries and documents for the benefit of any person or to be forwarded to any other office under sections 65, 66 and 67 of the Indian Registration Act, 1908, the fee chargeable shall be the same as is chargeable under Article VIII I(b) supra and in addition a fixed fee of eight annas.

(2) If an application for copy of any entry gives any one of the following particulars, no search fee is to be levied:—

(a) Names of the claimant and executant, nature of document and date of registration, or

(b) the book, volume and page or serial number of document with year or,

(c) In the case of an application by an executant, date of admission:

Provided that when an applicant requires a copy to be prepared in preference to other applications for which an ordinary copying fee has been paid, such copy will be issued on payment of double the copying fee chargeable under this article within twenty four hours of making the application.

(5) Servants of the Government or co-operative societies who may require to inspect or search the registers for *Bona fide* public purposes are exempted from the payment of fees.

(4) Copies of reasons for refusal when granted by sub-Registrars to persons claiming under or executing documents are exempt from fees (vide section 71 of the Indian Registration Act, 1908).

(5) No fee under this Article will be charged for the issue of a copy under section 65 or section 66 of the Indian Registration Act, 1908, when a copy of decree or order of a court relating to immovable property is presented for registration under section 29 of the said Act, in the office of the Sub-Registrar or District Registrar in whose sub-district or district no portion of the property affected is situated.

(6) Servants of the Government who require copies of entries or documents for *Bona fide* public purposes are exempted from the payment of fees.

ARTICLE XVII

(1) The fee chargeable for granting copy of a map (provided the applicant makes his own arrangement for the preparation of such copy and bears the cost thereof) shall be Re. 1/-.

(2) Servants of the Government who require copies of maps for *Bona fide* public purposes are exempted from the payment of fees.

ARTICLE XVIII

(1) The fee chargeable for the deposit of sealed cover containing a will shall be Rs. 4/-

(2) The fee chargeable for opening such cover shall be Rs. 3/-

(3) The fee chargeable for the withdrawal of such cover shall be Rs. 3/-

(4) In the case covered by clause (2) above the expenses of copying the contents according to the scale laid down in Article VIII shall be in addition.

ARTICLE XIX

The fees chargeable for the attestation of powers of attorney shall be :—

- | | | |
|--|------|----------|
| (a) If it is a special power of attorney | ... | Rs. 1/-. |
| (b) If it is a general power of attorney | .... | Rs. 2/-. |

ARTICLE XX

(1) The fees payable under the Court Fees Act, 1870 of the Central Legislature as adapted to the pre-Reorganisation State of Rajasthan or the corresponding provision of the law relating to court fees in force in the Abu area, the Ajmer area or the Sunel area, as the case may be for applications to revenue officers shall be levied on all applications which are required by law to be made in writing to registering officers.

(2) The same fees as are required to be paid by the rules made under the Court Fees Act, 1870 of the Central Legislature as

adapted to the pre-Reorganisation State of Rajasthan or the corresponding provision of the law relating to court fees in force in the Abu area, the Ajmer area or the Sunel area as the case may be or the issue of processes by Civil Courts, shall be levied on processes issued by registering officers.

(3) (a) A Court fee of one anna under clause (a) of Article 1 of Schedule II to the Court Fees Act, 1870 of the Central Legislature, as adapted to the pre-Reorganisation State of Rajasthan or the corresponding provision of the law relating to court fees in force in the Abu area, the Ajmer area or the Sunel area as the case may be shall be charged on every application made to a registering officer under section 57 of the Indian Registration Act, 1908 for a copy of an entry in any of Book Nos. 1, 2, 3 and 4 or in Index Nos. I and II relating thereto.

(b) A Court fee of eight annas, under clause (b) of Article 1 of Schedule II to the Court Fees Act, 1870 of the Central Legislature, as adapted to the pre-Reorganisation State of Rajasthan or the corresponding provision of the law in force in Abu area, the Ajmer area or the Sunel area as the case may be shall be charged on every application made to a registering officer under section 57 of the Indian Registration Act, 1908 for the inspection of any number of entries in Book No. 1 or 2 in Index No. I or II relating thereto, or for a search to be made by a registering officers of any number of entries in the said books and indexes, or in Book No. 3 or 4 or in an index relating to these books.

(4) No Court fee shall be charged on an application made by a servant of the Government for copies of entries or documents or for the inspection or search of the registers required for a *bona fide* public purpose.

(5) All co-operative societies are exempted from the payment of Court fees leviable on application under this Article.

ARTICLE XXI

(1) The fees leviable under Articles I to X and Article XVI of the table for issue of copies shall not be chargeable in respect of the following :—

(a) Documents executed by, or in favour of Government on which as such no stamp duty is leviable under section 3, proviso I, of the Indian Stamp Act, 1899 as adapted to the pre-Reorganisation State of Rajasthan or the corresponding provision of Law in force in the Abu area, the Ajmer area the Sunel area, as the case may be.

(b) Mortgage-deeds executed by Government servants in civil or military service for securing the repayment of advances received from any Government for the purpose of constructing, repairing of purchasing dwelling houses for their own use,

(c) Security bonds and bonds on account of advances made for the purpose of obtaining uniform executed in favour of any Government by public servants of all classes and their sureties.

(d) Instruments of reconveyance of mortgaged property executed by any Government in favour of an officer in civil or military service, on the payment of an advance received by him from such Government, for the purpose of constructing, repairing or purchasing a dwelling house for his own use.

(e) Indentures of deeds creating trusts of movable or immovable property in favour of the State Government for a charitable purpose.

(2) The following fees are refundable:—

(a) All fees levied under this table in respect of a document, the registration of which is refused, except these under Articles IX and X.

(b) Fees charged in excess of what is actually chargeable at the authorised scales, if the application for refund is made within one month.

(c) Fees for visits or commission of the application for the visit or commission if withdrawn before the visit is paid or the commission is executed.

(d) Search or inspection fee, if search or inspection is not made and application for refund of search fee is made within 30 days from the date of application for search or inspection.

(e) Fee for copy, if the application for the copy withdrawn before the work of preparing the copy is taken up.

(3) An application for refund shall be made to the District Registrar, through the Sub-Registrar, who shall forward it with his remarks together with a bill for refund prepared according to the Account Rules.

(4) The Registrar shall check the claim, and if it appears allowable, shall pass an order for refund and shall return the application with his order and the refund bill his countersignature to the Sub-Registrar concerned.

(5) The Sub-Registrar shall then hand over the bill to the person claiming the refund and direct him to present it for payment to the treasury and shall make necessary entries in his account books.

By Order of the Governor,

G. S. PUROHIT,

Secretary to the Government.

APPENDIX VI.

Destruction of records.

The following records may be destroyed after the expiration of periods specified against each, computed from the 1st January, next following the date of the record, provided that the District Registrar may at his discretion, direct the retention for a longer period, or permanently, of any papers which he may consider likely to be useful in the future:

<i>Nature of records</i>	<i>Period of retention</i>	<i>Remarks.</i>
All correspondence whether in English or in Vernacular which is of an ordinary routine character and which the District Registrar considers fit to be destroyed.	One year	
Copies of document unclaimed by applicants	Ditto.	
Application for copies of reasons for refusal to register.	Ditto.	
Other applications, petitions, appeals, records and papers of an ephemeral character not otherwise specified.	Ditto.	
Weekly reports of unreturned documents.	Ditto.	
Invoice of unclaimed documents.	Ditto.	
Periodical returns of sub-registrars' office received by registrars.	Ditto.	
Indent for forms and applications for registers by sub-registrars.	Ditto.	
Receipts for memoranda of documents received and despatched.	Ditto.	
Rubkars, etc., relating to documents impounded under the Stamp Act.	Ditto.	
Rubkars from Civil and Revenue Courts and officers forwarding copies of orders and certificates under section 89, Act XVI of 1908.	Ditto.	
Rubkars and reports relating to searches of incumbrances.	Two year	
Application for summoning executant and witnesses for issue of commissions.	Ditto.	
Summons returned after execution.	Ditto.	

1	2	3
Certificates by public officers to search register or take copies of entries in register.	Two years.	
Indents of forms on press.	Three years.	
Papers about buildings or furnitures of office	Ditto.	
Papers connected with the issue of commissions and the reports of Commissioners.	Ditto.	
Office copies of periodical returns in District Registrar's and sub-registrar's office.	Ditto.	
Dak books or despatch books.	Ditto.	
Receipt books under section 52, Act XVI of 1908.	Ditto.	
Bills for fees.	Ditto.	
Completed volumes of receipts and despatch registers maintained in sub-registrar's offices.	Ditto.	
Applications for copies, inspections and searches along with affidavits or statements on oath taken by registering officers in connection with such applications for copies, inspections and searches.	Ditto.	
Completed volumes of registers of applications for copies, searches and inspections, the minute books.	Ditto.	
Miscellaneous correspondence on such subjects as bills and vouchers, indents, books, leave, and accounts.	Ditto.	
Charge certificates.	Ditto.	
Proceedings under section 72, Act XVI of 1908.	Ditto.	
Orders regarding registration clerks in sub-registrar's offices, if the original orders exist in the Distt. Registrar's Office.	Ditto.	
Copies of decrees of Civil Courts cancelling registered documents.	Ditto.	
Objection slips.	Ditto.	
Blank form stock book.	Ditto.	
Registers of service postage stamps.	Ditto.	
Papers relating to appointment and promotions for temporary establishment.	Ditto.	

1

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Papers relating to resignation or dismissal	Ditto.	After leaving Government service.
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Papers relating to misconduct of an officer	Three years	After he ceases to be in Government service.
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Papers relating to punishment of Government servant	Ditto.	After final orders have been carried out and entry made in service book.
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Register of documents sent by post.	Ditto,
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Correspondance regarding budget.	Five years.
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Contingent and travelling allowance bills.	Ditto.
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Register of unclaimed documents.	Ditto.
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Contingent registers:	Ditto.
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Completed volumes of register No. VII of visits and commissions.	Ditto.
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Chalans or invoices of cash remitted to treasury and Dakhilas.	Six Years.
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Budgets	Ten years.
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Annual reports.	Twelve Years.
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Papers regarding transfers.	Ditto.
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Completed volumes of registers of fees (sahaya) and registers of impounded documents.	Ditto.
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Statements and depositions of witnesses of proceedings under section 41, 63, 73 and 74 Act XVI of 1908 and medical certificates filed in support of the executants being major under section 41 of the Registration Act.	Ditto.
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Inspection notes.	Ditto.
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Register of sealeable forms.	Ditto.
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Invoice with which records of over 12 years standing are sent to central office of records.	Twenty-five Years.
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2

2

3

Order books.	Ditto.
Register (No. VIII) of thumb impressions	Thirty five
Papers relating to appointment and promotions for permanent establishment	Thirty five Years.
Acquittance Rolls.	Five years.
List of Government articles	.... Until a revised register, duly attested by the sub-registrar and approved by the district Registrar is prepared.
Catalogue of books.	Ditto.

N. B.—Papers relating to revision of establishment should be retained permanently.

Subject to the conditions that before destruction services of menial should be verified and a note to that effect in the service rolls concerned under the signature of the head of the office or one of his gazetted assistants.

THE RAJASTHAN REGISTRATION RULES, 1955 VOLUME II.

CHAPTER I.

Inspections.

1. *District Registrar's inspection.*—By section 68 of the Indian Registration Act, the District Registrar of the District is invested with powers of superintendence and control over the Sub-Registrars in his District. And to enable him to exercise such supervision and control in an efficient manner, it is essential that he should examine the registers and other records of the Sub-Registrars' offices as often as possible. Offices at the head-quarters of a registration district shall be frequently inspected by District Registrars, and other registration offices once at least in each year by visiting such offices. The result of all inspections should be recorded in the inspection book of the office, and a copy sent to the Inspector General within 15 days from the date of inspection. In submitting the results of inspection, the purport of the orders issued should invariably be noted thereon before they are transmitted to the Inspector General.

2. *Examination of registers.*—The points on which the District Registrars' attention should be chiefly directed are:—

- (1) Whether the books have been neatly and cleanly kept, all the entries numbered consecutively, and properly authenticated by the registering officer, and all corrections verified by his initials? Are the registers firmly bound and in good condition?
- (2) Whether all the documents registered were duly stamped?
- (3) Whether the documents had been copied into their proper register books, and whether the registering officer had jurisdiction to register them.
- (4) Whether the document was brought within time and was presented by a person entitled to do so, and whether the endorsement of presentation prescribed in section 52 of the Act was correctly recorded?
- (5) Whether the executant admitted execution and had been properly identified; and whether the endorsement reco-

rding such admission and identification as well as any payment of money or delivery of goods, or admission of receipt of consideration in whole or in part made in the registering officer's presence; as prescribed in section 58, had been properly made.

- (6) Whether the certificate of registration prescribed in section 60 correctly describes the registration number, book, volume, and page of the register, and is duly dated.
- (7) In cases of refusal to register, whether the reasons of such refusal have been clearly recorded in book No. II and are sufficient.
- (8) Whether copies and memoranda received for registration from other offices are duly filed in the file book No. I, and are properly numbered ?
- (9) Whether the descriptions entered, in book No. VI relating to authenticated powers-of-attorney, show that authority was given to present documents for registration, and in the case of special power, the offices where such powers were intended to be used ? He should also see whether the endorsement shows that the power-of-attorney was executed before the Sub Registrar.
- (10) Whether the proper fees have been levied in each case and are entries in the registers, cheque-book, fees-book and *dakhila* made, and do all entries agree ?
- (11) Register No. VII, showing visits and commissions, should also be scrutinized. Does the Sub-Registrar go himself ? Is distance correctly shown and proper travelling allowance charged ?

3. In addition to the above, the following points may also be noted :—

- (1) The office accommodation;
- (2) The *almirahs*, whether in good order with locks and whether these are sufficient. He should also examine the condition of the registers and records;
- (3) Whether the miscellaneous papers are properly classified and kept in order and with method;
- (4) Whether weeding has been punctually and properly done;
- (5) Whether the indents are correctly prepared and the stock of blank forms neither excessive nor deficient;
- (6) Whether the staff is maintaining its efficiency-keeping proper hours and conducting the business of the office with punctuality, accuracy and despatch;

- (7) Whether the Sub-Registrar or clerks carry on other business, such as that of document-writing, stamp-vending, petition-writing etc.

4. *Examination of indexes and subsidiary books.*—Besides the registers, the indexes and other subsidiary books and records will require attention. The chief points to be looked into are—

- (1) Whether the current indexes are clearly written and brought upto-date. A few index entries here and there should be tested to see that these have been correctly prepared. It should also be seen that the indexes of the past years have been properly bound.
- (2) As to the fees book, whether the entries correspond with the registers, and whether the daily collections are promptly paid into the treasury.
- (3) The book receipt should be examined to see whether the prescribed procedure has been carried out, and whether there has been any undue delay in returning documents after registration. Enquiry should also be made as to whether any documents remained undelivered at time of inspection, and the reasons thereof.
- (4) The minute book, order file and the miscellaneous records prescribed in rules should also be inspected.
- (5) Each Inspector of Registration should inspect all the offices of the Sub-Registrars subordinate to him at least once in a year.

6. Each Sub-Registrar must inspect his registration office at least once in every six months. His inspection notes should be recorded as usual in the inspection book in form No. 13 (Appendix I) and a copy thereof forwarded to the District Registrar.

7. The Inspectors of Registration will write their notes at the conclusion of their inspection in the office inspection book and the Sub-Registrar will at once forward a copy of the note to the District Registrar who will send it to the Inspector General for Information.

8. The first thing to be done when an inspection is undertaken is that the Inspecting Officer should satisfy him self that effect has been given to the instructions placed on record at the time of the last inspection. Each inspection note after the first should open, with a statement as to the action taken on the last inspection note, and with a reference to points, if any, on which instructions made given or suggestion have been over-looked or misunderstood.

9. The neglect of instructions contained in inspection notes renders the official at fault liable to punishment. The Sub-Registrars and the registration clerks should bear this in mind that serious notice will be taken of the repetition of the same kind of mistakes.

They, therefore, must familiarise themselves with the contents of inspection notes very carefully.

10. The Inspecting Officers may also enquire as to the following points:—

(1) They may confidentially enquire from officials and non-officials of good position whether any complaints against the Sub-Registrar or his staff are known to them. If so, they may enquire into them.

(2) They may also enquire from the leading residents in villages and cities whether they have had any documents registered recently and if so, whether they were asked for any gratuity; and how much they paid to the Sub-Registrar on account of registration fee and check the receipt entry.

(3) The Inspecting Officers may ascertain from the parties the number of days the Sub-Registrar took to return their documents after registration. If there seems to have been an abnormal delay he may note the case for enquiry as to its cause when inspecting the office.

11. The Inspector of Registration shall pay surprise visits to the registration offices. The visit on inspection shall be of short duration extending to two or three days halt as the case may be and it is intended to—

- (i) improve the tone of the registration offices in the department with regard to their general working and disposal of work;
- (ii) check corruption, if any. The Inspector should enquire from the public who come in contact in the course of his inspection whether any complaint exists with regard to the recovery of fees in excess of the registration fee;
- (iii) keep registration official alert in making them keep their work up-to-date;
- (iv) help the Sub-Registrars and clerks in the solution of their difficulties in law points and registration procedure. This will tend to enhance the efficiency of the office.

12. *Tours.*—Unless otherwise ordered by the Inspector General of Registration, each Inspector must inspect every Sub-Registrar's office and every District Registrar's office in his circle at least once in a year. As a rule, Inspectors should spend 20 days on tour every month. The period so fixed may be relaxed with the express permission of the Inspector General of Registration for the months of May and June.

Note.—Extraordinary inspections required by special circumstances should be made irrespective of the interval prescribed above. Such extraordinary inspections shall not be taken account of for the purpose of compliance with this rule.

13. *Circles and Inspection.*—(1) The Inspector General may from time to time alter the limits of Inspector's circles, provided that the circles shall at all times be so arranged as to give each Inspector as nearly as possible an equal share of the work to be done.

(2) The Inspector General may also fix or change the headquarters of the Inspectors and may transfer Inspectors from one circle to another. An Inspector should in ordinary circumstances stay in a circle for not less than four and not more than five years, although this rule need not be applied with any rigidity to Inspectors about to retire.

14. *Tours of Inspection.*—The Inspector General may from time to time arrange for each Inspector the general direction of his tour and the order in which the several districts are to be visited. An Inspector will usually intimate to each District Registrar at least a week in advance, the probable date on which he will arrive in his District, and the order in which he proposes to inspect the Sub-offices. He will, at the same time, ask for any particular instructions from the District Registrar as to matters which may require special attention.

15. *Tour Diaries.*—Each Inspector shall keep a diary in Form No. 17 (Appendix III) (bound volumes and loose sheets of which will be supplied from the office of the Inspector General). In this diary shall be entered daily a concise account of all journeys performed and business transacted. He shall submit to the Inspector General on the first of each month a copy of his diary for the preceding month. The diary is not to include any matter with respect to which separate reports are required to be submitted but is to be confined to a brief and accurate statement of the nature of the duties performed by the Inspector from day to day.

16. Each Inspector will be provided one Upper Division Clerk and one orderly peon.

17. Each Inspector will be supplied with the necessary stationery, forms and service postage stamps from the office of the Inspector General.

18. *Travelling Allowance.*—(1) Inspectors, their clerks and their peons will be entitled to travelling allowance according to the T.A. rules. Travelling allowance bills for themselves as well as of their clerks and peons shall be submitted by Inspectors to the Inspector General for counter-signature punctually every month.

(2) After counter-signature, the bills will be returned to the Inspectors who may then draw the amounts at any headquarters treasury within their circles.

19. *Duties of Inspectors.*—Subject to any special direction which may be issued by the District Registrars, it is the duty of

each Inspector to minutely examine and fully report upon every Sub-Registrar's office within his circle. His functions are confined to inspection and report; he is not empowered to direct any changes in the existing procedure or in the distribution of work. All such orders will be issued upon his reports by the District Registrar or, if necessary, by the Inspector General. But these instructions do not absolve him from responsibility to explain all minor points of law and procedure, as laid down in the Manual, on which there may be a doubt or which he may find being misunderstood.

20. Inspectors should insist on compliance with the rules in all the offices and should not insert suggestions involving alteration of rules in their inspection notes. Such suggestions should be submitted separately. When noting an irregularity or mistake of any kind, Inspectors should invariably state what explanation the Sub-Registrar offered.

21. For the purpose of guiding and assisting Inspectors as to the points to be examined, the list of questions contained in Appendix V has been drawn up. But it must be clearly understood that these questions are not intended to be exhaustive, and that the inspection may, and should, extend to any matters not included therein into which it may appear necessary to enquire.

22. *Form of Report.*—The report will be drawn up in the form of answers to the prescribed questions. Each question answered will be cited by its number only. No entry of either question or answer need be made in the case of matters in which the work of the office is found to be entirely in order, so that the answer would be simply 'Yes' or 'No.' The number of the question, however, be cited and a full answer given in all cases in which an irregularity has been detected, or in which the Inspector finds it desirable to make a suggestion or to give any instruction of advice. At the close of each section of the report, the Inspector should add any remarks which he desires to make on the general state of work or upon points which cannot conveniently be brought under any of the foregoing questions.

23. *Record of visit and submission of report.*—Immediately on the completion of the inspection of an office, the Inspector will record in ordinary inspection book of the office, a brief note of the fact of such inspection and of the general opinion he has formed as to the accuracy and punctuality with which the work is carried on. This note should enter into no detail, and should not ordinarily exceed half a dozen lines. The complete inspection report in Form No. 18 (Appendix III) must be written and signed in the office at the time of inspection. A complete copy of this report shall be submitted to the District Registrar of the District by post within one week from the date of inspection. The District Registrar will, on receipt of this report, proceed to deal with all matters requiring his orders,

taking explanations of the officials concerned where necessary, and will send a copy of the report with orders thereon to the Sub-Registrar concerned, to be retained in his office for his further guidance. The District Registrar will also forward a copy of the report, with a statement of the action taken by him and any further remarks or suggestions he may see fit to offer, to the Inspector General.

24. Halts for purposes of inspection shall be confined to the period required exclusively for official work and shall on no account be prolonged unnecessarily. In proceeding from one office to another, journeys must be made with as much expedition as possible. The Inspector may, however, avail themselves of Sundays and Gazetted Revenue Holidays.

25. Each Inspector shall submit to the Inspector General each year a report on the condition and progress of registration within his circle during the previous calendar year.

26. It must be clearly understood that the appointment of Inspectors does not relieve District Registrars of the duty of inspecting registration offices under the instructions contained in rules 1, 2, 3 & 4.

27. Registering officers shall allow the inspecting officers free access to all registers and papers in their offices, and shall give them all information which they may require and afford them every facility for the due performance of their duties. Inspecting officers should report any case in which this rule is not observed.:

CHAPTER II.

REGISTRATION ESTABLISHMENT.

Inspector General of Registration

28. Under section 3 of the Act, the Commissioner of Sales Tax, Rajasthan, has been appointed to be the Inspector General of Registration for the State.

District Registrars.

29. Under section 6 of the Act, all permanent appointments in the office of the District Registrar are made by the State Government.

30. S. D. Os. at District headquarters are appointed to be the *ex-officio* District Registrars for the purposes of the Act.

31. When a District Registrar is absent from headquarters, and no locum tenens is appointed, the Additional Collector, if any, or the Senior Assistant Collector, shall ordinarily be appointed to act as District Registrar during such absence, but the District Registrar may, in the circumstances mentioned in section 11 of the Act, appoint the Sub-Registrar at headquarters or other official of the

District who will perform all the duties of a District Registrar except those enumerated in sections 68 and 72 of the Act.

Inspectors of Registration.

32. *Inspectors of Registration offices.*—The sanctioned strength of the Service consists of five Gazetted posts of Inspectors of Registration one for each of the five Divisions of the State. Their appointments are to be made by the State Government in consultation with the Public Service Commission. Recruitment will ordinarily be made partly by promotion from among experienced and capable Sub-Registrars and partly by deputation of members of the Rajasthan Judicial Service or of Rajasthan Administrative Service.

33. Each of those Inspectors is in-charge of a Division or circle. The Jaipur Division or Circle with headquarters at Jaipur is in the charge of the Inspector of Registration, Jaipur. The Jodhpur Division or circle with headquarters at Jodhpur is in the charge of the Inspector of Registration, Jodhpur. Similarly, there are Inspectors of Registration in three other Divisions of State, viz., Bikaner, Udaipur and Kotah.

34. The service of Inspectors of Registration will be a State Service in the scale of Pay Rs. 200-10-280 E. B. 15-400.

35. *Days of tour.*—An Inspector is required to tour in his circle for not less than 20 days per month according to a programme previously sent to the Inspector General of Registration. He should inspect not less than 200 entries per day and record in the remarks column of his tour diary the total number of entries inspected by him in each registration office.

36. *Calling on District Registrars.*—When an Inspector of Registration visits the headquarters of a district, he should take the earliest opportunity of calling on the District Registrar to discuss with him any outstanding questions concerning the administration of the Registration Department.

Sub-Registrars.

37. Sub-Registrars are of two categories, viz—

- (a) *Ex-officio*, and
- (b) Whole-time or Departmental.

Generally, Tehsildars and in some places Naib-Tehsildars and Extra Magistrates have been appointed *ex-officio* Sub-Registrars. At important places, viz., Jaipur, Jodhpur, Bikaner, Udaipur, Kotah and Alwar provision has been made for posting whole-time Sub-Registrars.

38. *Section of service, and source of recruitment.*—(1) The service of the whole-time Sub-Registrars is a Subordinate Service, whose scale of pay is Rs. 150-10-250.

(2) Recruitment to the Service shall be made—

- (i) by competitive examination conducted by the Public Service Commission, and

- (ii) by promotion from amongst the Senior members of the Ministerial establishment of the Registration Department:

Provided that not more than twenty five percent of the vacancies occurring in any year after the promulgation of these rules may be filled by promotion from amongst the senior members of the ministerial establishment of the Registration Department.

Registration Clerks and Copyists

39. There are two categories of Registration Clerks:—

- (a) Senior or Upper Division Clerks, and
- (b) Junior or Lower Division Clerks.

The time scale of pay sanctioned by the Government for the Senior or Upper Division Clerks is Rs. 75-5-120-8-160-10-180, while for the Junior or Lower Division Clerks, it is Rs. 50-4-90-5-120. This scale of pay is sanctioned for the Copyists also.

40. *Powers to depute clerks in my office.*—The Inspector General of Registration is empowered to depute any clerk in the office of any District Registrar or *ex-officio* Sub-Registrar if the amount of work so justifies from the strength sanctioned by the Government for registration work.

41. The Registration Allowance to be given to the registration clerks of the *ex-officio* Sub-Registrars and District Registrars for doing part-time registration work has been sanctioned by the Government of Rajasthan at annas four per document subject to the maximum of Rs 5/- and 10/- per month respectively.

42. *Power of transfer of clerks and copyists.*—The power of transferring registration clerks from one District to another rests with the Inspector General of Registration.

43. *Responsibility of the Sub-Registrar for the proper working of the office.*—As *ex-officio* Sub-Registrars are not always fully in touch with the routine of the Registration business and are pre-occupied with their regular duties, senior and capable clerks of Tehsil or other courts should be deputed by the District Registrars to do registration work in the *ex-officio* offices.

44. The Sub-Registrar is responsible for the proper working of the office, but this does not absolve the registration clerks from the responsibility for the work allotted to them. In offices where there are two or more registration clerks the work should be distributed equally amongst them by the Sub-Registrar.

45. *Control to be maintained over registration clerks and copyists.*—The Registering Officers should maintain a vigilant control over their clerks and not place them in closer contact with the public than is unavoidable. Ordinarily, registering officers should keep in their own hands the duty of receiving documents or money

the recording of endorsements and the returning of documents and certified copies. If it is necessary to leave any of these duties to the clerks except that of recording endorsements which must invariably be done by the Registering Officers personally, these should be performed by him in the presence and under the direct supervision of the Registering Officer.

46. *Strength of establishment.*—The strength of registration establishment shall vary according to the amount of work to be performed in each office and will undergo a periodical review. As a general rule, one registration clerk may be allowed for every 800 documents registered annually with indexing, but the average length of documents and the amount of copying and other miscellaneous work will be taken into account. It may also be noted that the term 'document' used above means an average document containing 500 words. These standards are the minimum and in places where documents are generally short, a comparatively higher standard will be expected,

47. *Service Book.*—A Service Book in the form prescribed by the Service Regulations shall be kept for all registration clerks and copyists in the office of Inspector General of Registration.

48. *T. A. to Registration Clerks.*—Registration clerks and copyists will be granted travelling allowance according to the T. A. Rules.

49. *Power to sanction or withhold annual increments to registration clerks and copyists and to punish them except powers of dismissal rests with the District Registrars subject to appeal to the Inspector General of Registration.* Dismissal and removal will rest with the Inspector General.

50. *Power to sanction casual leave to registration clerks.*—Sub-Registrars are empowered to grant casual leave to their subordinates within the limits prescribed. All such leave shall be noted in the leave registers to be maintained in each Sub-Registrar's office.

51. *Casual leave to Sub-Registrars.*—The District Registrar may grant casual leave for any period not exceeding ten days to Departmental Sub-Registrars under him.

52. *Other leave.*—Applications for leave other than casual leave made by Departmental Sub-Registrars and by registration clerks and copyists should be forwarded to the Inspector-General of Registration by the District Registrar together with his recommendation in the matter of granting the leave.

CHAPTER III

Office Regulations

53. *Office Salary Bills.*—The Departmental Sub-Registrars will prepare a consolidated bill on account of their own salaries to-

gether with the salaries and allowances, if any, of all the ministerial and non-ministerial establishment paid by Government, arranged in the order of sections and will submit the same to the District Registrars concerned for their counter-signature.

54. The bill when counter-signed, will be presented or forwarded to the officer-in-charge of the Treasury of the revenue District concerned for payment in cash. The amount when disbursed, must be properly recorded in acquittance rolls which shall be kept up in each office receipts being taken for each payment and receipt stamps affixed when the amount paid exceeds Rs. 20/-

55. *Service Books of Sub-Registrars.*—Service Books in the prescribed form shall be kept in the office of the Inspector General of Registration for every Departmental Sub-Registrars holding a substantive appointment of the permanent establishment:

56. *Character Rolls.*—(1) A Character roll of each departmental Sub-Registrar shall be maintained in the office of the Inspector General of Registration. The Inspector of the Circle shall submit through the District Registrar concerned early in January each year a confidential report in column 2 of the form prescribed below about the preceding year's work and conduct of each Sub-Registrar in his Circle. The Inspector shall also record a certificate on each report, if he can conscientiously do so, to the effect that nothing has come to his knowledge which casts any doubt upon the Sub-Registrar's official integrity. If, however, such a certificate cannot be given in the case of any Sub-Registrar, the Inspector shall bring out this fact prominently in the report. Such an entry shall be self-contained and shall, so far as possible, give the reasons for withholding the certificate.

(2) On receipt of such confidential report, the District Registrar shall record his own remarks in column 3 of the form, and forward the same, not later than 1st February each year, to the Inspector General of Registration who will record his own remarks, if any, in column 4 of the form. No separate register shall be maintained for entering any confidential remarks by the Inspector General about any Sub-Registrar.

(3) In the case of a Sub-Registrar transferred from one District to another, the Inspectors of Registration for both the circles will send their independent reports to the District Registrars concerned, who, after recording their own remarks, shall forward the same to the Inspector General of Registration. In such cases, the Inspector General of Registration shall record his own remarks, if any, in column 4 of the form received from the District Registrar of the District to which the Sub-Registrar has been transferred.

Form—

Year	Remarks by the Inspector of the Circle.	Remarks by the District Registrar.	Remarks by the Inspector General of Registration
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57. *Money how to be drawn.*—(1) Contract contingent charges will be drawn from the Treasury upon bills in the form prescribed by the Accountant General.

(2) A bill must always be drawn immediately before the 31st March of each year for all expenditures up-to-date. Money drawn from the treasury after that date comes out of the allotment of the next year, and it is contrary to the principles of the scheme that expenditure incurred in the current year should, in any way, be held over after being incurred, to be paid out of the allowances of the next year. A separate contingent register will be kept in the form prescribed by the Accountant General.

58. No separate grant has been sanctioned by the Government for the contingent expenditure for the offices of the *ex-officio* Sub-Registrars. The expenditure, if any, will be met by them from the budget grants of the Tehsils, Sub-Divisions and the Districts, as the case may be. The contingent charges of Departmental Sub-Registrars will be borne by Government.

HOLIDAYS & OFFICE HOURS.

59. In all Registration offices, the holidays prescribed for Revenue Court by the Government of Rajasthan, and the local holidays sanctioned by the Commissioner of the Division may be observed, but it will be optional with the Registering Officers to keep their offices open on any holiday.

60. Ordinarily the offices of all Registering Officers shall remain open in summer season from 7 A.M. to 12 noon, and from 10 A.M. to 5 P.M. in the winter season, according to Government orders issued from time to time.

61. When *ex-officio* Registering Officers have other duties to perform, a certain portion of each day should be allotted exclusively to registration work. The time so set apart shall be made generally known and a written notice of it shall be exhibited in a conspicuous and accessible part of the building in which the registration offices are located. The notice should state the hours at which documents will be received and returned daily.

62. A diary in form No. 19 (Appendix III) will be maintained by each departmental Sub-Registrar who will record therein the exact time of his arrival at and departure from the office. Similarly, the hours of attendance of registration clerks and copyists will be recorded. The work done every day should also be shown in the columns provided for it.

PERIODICAL REPORTS & RETURNS,

63. *Weekly report by Sub Registrars to District Registrars.*—

(1) Every Sub-Registrar will submit to the District Registrar of his District a weekly report of documents and applications for copies remaining undelivered or undisposed of after three days from the expiration of date of presentation prescribed by rule 128 (Vol. I).

(2) This report shall be in the form prescribed in Appendix III form No. I. It should invariably be sent on Monday following the week to which it relates.

(3) The weekly report should, on receipt in the District Registrar's office, be carefully scrutinised and orders issued by the District Registrar where necessary.

64. *Monthly returns by Sub-Registrar to District Registrars.*—Every Sub-Registrar shall submit to the District Registrar of his District by the 5th of each month a statement showing the transactions of his office for the preceding month in form No. 2, Appendix III.

65. *Amalgamated statements to be submitted by the District Registrars to the Inspector General.*—When the District Registrar receives the monthly statement described above from the Sub-Registrars, he will have them carefully examined. The District Registrar shall then prepare a consolidated statement from the transactions of the several Sub-Registrars sub-ordinate to him (each office being entered separately, in the same order of offices) together with the transactions, if any, of his own office, and submit it in the same form to the Inspector General by the 10th of each month.

66. *Annual Returns by the Sub-Registrars to District Registrars.*—Every Sub-Registrar shall prepare as soon as possible after the close of the year, a statement in form No. 3 given in Appendix III, and submit the same to the District Registrar not later than the 10th of January.

67. *Annual Returns by the District Registrars.*—Every District Registrar shall, in like manner, prepare a consolidated statement for his District in form No. 3 given in Appendix III, and submit the same to the Inspector General of Registration not later than the 1st of February accompanied by a report reviewing the operations of the year as laid down in rule 70. District Registrars should be careful to check this annual return by the monthly ones to see that the figures in the former exactly coincide with the aggregate of the corresponding figures in the latter. Inattention to these matters may lead to unnecessary delay, trouble and correspondence.

68. *Miscellaneous Annual Returns by District Registrars.*—

In addition to the above, the following miscellaneous annual returns shall also be submitted by the District Registrars to the Inspector General of Registration, in respect of all Departmental Sub-Registrars:—

- (i) Detailed statement of establishment as it stood on the 1st April in the form prescribed by the Accountant General, and,
- (ii) Statement showing the number of inspection by the District Registrar, Inspectors and Inspector General.

69. *Stock book of Government Property.*—Each Departmental Sub-Registrar shall maintain a stock book of Government property (excluding landed property and buildings) viz., furniture and other valuable articles. The Inspector of Registration will, during the course of inspection pay special attention to the examination of stock book in registration offices and bring to the notice of the Inspector General any matter needing attention.

70. *Return of deeds of transfer of immovable Property to which Government servants are parties.*—All cases of registration of deeds of transfer of immovable property to which Government servants are parties shall be reported by the District Registrar concerned to the Head of the Department, Commissioner of the Division, District Officer or District & Session Judge to whom the official concerned is subordinated.

71. *Statement of Inspections.*—The return of statement of inspections will be in form No. 4, Appendix III. It should be submitted by the District Registrars with the annual statistical tables not later than the 1st February. It should show separately for each office the particulars required by the headings, but not the results of inspections which will be submitted in accordance with rule 7.

72. *Annual Reports by the District Registrars.*—District Registrars shall submit to the Inspector General every year a report on the administration of the Department. The Report should give a clear indication as to the significance of the statistics and a brief review of the operation of the preceding year with such further remarks as the statistics of the inspections may suggest. For example any marked increase or decrease in the number of registrations under the several heads of classification should be explained. The causes affecting the popularity of registration and the tendency to resort to it should be reported. Facts which seem to offer data for conclusion as to whether optional registration is becoming more or less frequent, should be noted. If District Registrar is of opinion that registration is not gaining popularity, remedies which may appear to be suitable should be suggested. Remarks on the miscellaneous business of the Department, such as the deposit, etc. of will, authentication of powers of attorney, issue of commissions, refusals to register, prosecutions, applications for searches, inspections and copies and such like, will be interesting. The reasons for refusing to register should be analysed, and details should be given of the cause and result of prosecutions and registered documents discre-

ditated by civil courts. The working of the staff and their qualifications should also be noted.

73. *Date of submission of the Annual Report.*—The Annual Reports must be forwarded to the Inspector General at the latest by the 1st of February, each year. Delay in submission will be noted in the Provincial Report submitted to the Government.

74. *Inscriptions on seals and their Custody.*—Every District Registrar has been provided with a seal as required by the 15th of the Act, bearing an inscription in English and Hindi, of the authorized designation of this office. This seal shall always remain in the personal custody of the registering officer and shall be used for the authentication of the following—

- (i) all powers of attorney attested under section 33, clause (a);
- (ii) all commissions issued under sections 33 and 38;
- (iii) all applications for the issue of summons to witnesses under section 36;
- (iv) all copies of entries in register books and indexes granted under section 57;
- (v) all certificates of registration made under section 60;
- (vi) all memoranda and copies forwarded under section 64, 65, 66 and 67;
- (vii) all copies of reasons for refusal to register granted under section 71 and 76;
- (viii) all orders issued by the District Registrars under sections 72 or 75, directing documents to be registered,
- (ix) all summons issued by the District Registrars under section 75;
- (x) all pages of books Nos. 1, 2, 3, 4 & 5; and
- (xi) each page of the original document after registration.

75. *Renewal of seals.*—When a seal has become unfit for use, and is replaced by a new one, the former shall be destroyed in the presence of the District Registrar of the District. The seals of offices permanently closed shall be destroyed in the same manner. All new seals, whether for newly created offices, or to replace those which have become unfit for use, shall be supplied on application from the office of the Inspector General. Care should be taken to produce a distinct and legible impression, and for this purpose, the use of a pad and good ink should be insisted upon.

BLANK BOOKS & FORMS

76. *Indents of the Inspectors of Registration.*—Inspectors of Registration shall submit by the 1st November in each year an indent for blank books and forms for the requirements of subordinate offices in his circle for the next ensuing financial year.

77. *Forms of Indents.*—The indent shall contain the headings given in form N. 5, Appendix III, in column 2 of which will be found printed a list of the sanctioned forms of the Department.

78. *Punctual submission of indents.*—To ensure regularly in supply, indents should be punctually submitted to the office of the Inspector General on or before the prescribed date, so that they may be checked and sufficient time allowed to the Press for the printing and supply by the end of March. This rule must be carefully observed as in attention to it will frustrate all the Press arrangements for economical working.

79. *Supply of Registres Books.*—All the registers, books and forms will be supplied by the Government Press, Jaipur, direct to the Inspectors of Registration, who will arrange for their custody and transmission to the District Registrars and Sub-Registrars in accordance with the following rules.

80. *Distribution of Registers Receipts and File Books.*—Registers Nos. I to VIII and the File Book No. I will be retained in the custody of the Inspector of Registration of the Circle and supplied to the District Registrars and Sub-Registrars only as they are required on application in form No. 20, Appendix III. Sub-Registrars should make applications in ample time to admit of the arrival of these registers and books before they are actually required. Spar blank volumes of these registers and books should on no account be allowed to remain in Sub-Registrar's offices longer than is absolutely necessary before being brought into use.

Before issuing these registers and books to the District Registrars and Sub-Registrars, the Inspector of Registration will certify the number of pages in each of the registers and books on the title page in accordance with section 16 (2) of the Act.

81. *Distribution of other books and forms.*—With the exception of the registers and books referred to in the preceding rule, all other books and forms will be distributed to District Registrars and Sub-Registrars as soon as they are received by the Inspector of Registration from the Government Press, Jaipur. Care should be taken that not more than a sufficient number of forms is annually supplied. For this purpose all indents from the Inspectors of Registration should be carefully scrutinized in the office of the Inspector General.

82. *Salable Forms.*—The Inspectors of Registration shall keep a stock of salable forms (Form No. 20, Appendix I, Vol. I) required for each of the Sub-Registrar's office under his charge for a full year's requirement for his Circle. The amount realized from the sale of these forms shall be deposited in Cash Book and remitted to the treasury. A regular account shall be kept of all kinds of salable forms in both the District Registrar's and Sub-Registrars' offices.

83. *Use of other forms prescribed:*—No forms other than the sanctioned forms should be brought into use in the department without the express sanction of the Inspector General, and on no pretext, whatever, should books or forms be printed at private presses.

Forms for use in the accounts and other Departments must be indented for under the orders of the department concerned.

84. A stock book of forms will be kept in every office in form No. 17, Appendix I.

REFERENCES FROM SUB-REGISTRARS.

85. *District Registrars to dispose of references from Sub-Registrars:*—District Registrars should, as far as possible, themselves dispose of references from Sub-Registrars, and should not transmit them to the Inspector General unless his orders are really required. This caution is necessary because a great proportion of the references that reach the Inspector General's office are on points which have already been distinctly provided for and should have been disposed of in the District Registrar's office. But where a point of law or of procedure not already provided for is raised, or where the question is one of general application, the District Registrar should refer it for orders by means of a letter which should fully state the case, and the District Registrar's opinion there on.

APPENDIX I FORM No. 13.

(Rule 6)

Register of Inspectors of the office of the Registrar of...District.
Sub-Registrar

Date of Inspection.	Remarks with signatures and designation of Inspecting Officer.
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APPENDIX I FORM No. 17.

(Rule 84.)

Stock book of forms.

Name of Office

Name & Description of forms.....

Date.	Number of copies received	Number issued.	Balance.	To whom issued.	Purpose for which issued.	Signature of person receiving.

APPENDIX III FORM No. 1.

(Rule 63.)

Weekly report of Documents and Applications for copies which remained incomplete for three days from the date of presentation during the week ending.

Document		Application for Copies		Remarks.
Number.	Date of presentation.	Number.	Date of presentation.	Explanation of delay in registering or returning documents or delay in the issue of copies.

Office.....

District.....

Sub-Registrar

Dated $\frac{\text{ }}{\text{ }} \frac{\text{ }}{\text{ }}$

ON RAJASTHAN'S SERVICE ONLY.

To, The District Registrar

District.....

Sub-Registrar.

.....

(Rule No. 66)

Annual Return:—Statement of Instruments Registered and of the value of the property transferred by registered documents together with the fees thereof and miscellaneous receipts in the district of.....for the year 195 .

[illegible]

Misce blaneous receipts.

Movable Property (Book IV)		Book III		Misceellaneous receipts.	
Compulsory.	Optional.	Optional.	Compulsory.		
Gifts affecting movable property (section 123, clause 2, Transfer of Property Act.)					
All documents registered under section 118, clause (d) & (f) other than bonds for obligations for payment of money.					
Bonds or obligations for payment of money (Section 18, Clause (f).					
Total registrations affecting movable property (Book IV).					
Wills including cancellations (Book III).					
Written authorities to adopt (including cancellation) other than those conferred by wills (Book III).					
Total of the registrations columns 32, 34, 41 and 34 to 47.					
Registrations under Sections 25 and 34.					
Commissions issued and visits paid (sections 31, 33 and 38.					
Inspections of Books I and II and the indexes to Books I (Section 57 (i)).					
Applications for searching indexes of Books III and IV and under section 57 (iv)).					
Applications for copies of entries in books and indexes.					
Covers containing wills deposited (section 42) with drawn (section 44) and opened (section 45).					

56	Fees.	Powers of attorney authentication.
57	All other receipts.	
58	Total miscellaneous receipts (columns 50 to 57)	
59	Total gross income (columns 49 and 58).	
60	Refund or drawbacks.	
61	Total expenditure.	
62	Total income.	

District _____

Dated _____

Registrar.

- Notes:—
- (1) Columns 6 and 7 should show all the instruments of sales of value below or over Rs. 100.
 - (2) Columns 8 and 9 should show all the instruments of mortgages of value below or over Rs. 100.
 - (3) Columns 12, 13 & 14 should show perpetual leases and other leases as have been compulsorily registered section 17, clause (d) of the registration Act, 1908, or under section 107 & 117 of the Transfer of Property Act, 1882, as amended by Sec. 5 & 6 of Act VI of 1904.
 - (4) Columns 18 to 20 should show instruments of lease for one year or less (section 18, clause (c) of the Registration Act, 1908) and those exempted under the proviso to section 17 of the Act or exempted under the proviso in section 107 of the Transfer of Property Act 1882, as amended by section 5 of Act VI of 1904.

APPENDIX III FORM No. 4.

(Rule 71)

Statement showing number of inspections of registration offices by Inspector General of Registration,
District Registrars and Inspectors of Registration offices during the year ending.....

District	Office	Date of Inspection			Letter Forwarding the Inspection note to the Inspector General		Explanation of absence inspection.
		By Inspector General of Registration	By District Registrar.	By Inspector of registration offices.	Number	Date	
1	2	3	4	5	6	7	8

District.....

District Registrar.

Dated.....

.....

APPENDIX III FORM No. 5

(Rule 77)

Indent for registration books and forms required for offices in the registration district of.....for the year ending.....

Registered Number of forms	Description of forms.	Average Annual consumption for three last years.	Number of copies received on 1st indent.	Number at present in stock.	Number now indent- ed for	Remarks.
1	2	3	4	5	6	7
1.	Book No. I.					
2.	Book No. II.					
3.	Book No. III.					
4.	Book No. IV.					
5.	Book No. V.					
6.	Book No. VI.					
7.	Book No. VII.					
8.	Book No. VIII.					
9.	Receipt Book. °					
10.	Register of applications for copies.					
11.	Register of searches.					
12.	Register of inspections.					
13.	Register of inspections of registra- tion office.					
14.	Register of fees.					
15.	Minute Book.					
16.	Register of documents impounded.					
17.	Stock book of forms.					
18.	Catalogue of registers & books.					
19.	Register of documents received by post.					
20.	Register of saleable forms.					
21.	Cash book.					
22.	Objection slip.					
23.	Index No. I.					
24.	Index No. II.					
25.	Index No. III.					
26.	Index No. IV.					
27.	Weekly reports of documents and copies undelivered.					

1	2	3	4	5	6	7
28.	Monthly statement showing registration receipts and expenditure.					
29.	Annual return-statement of instruments registered.					
30.	Annual statement of inspections.					
31.	Indent of forms and registers.					
32.	Invoice of unclaimed documents.					
33.	List of books etc. for destruction.					
34.	List of registers etc. sent by S.R. to the Central Record Office.					
35.	Copies of documents forwarded under sections 64 & 67 of the Act.					
36.	Form of memorandum of document forwarded under sections 64 & 67.					
37.	Receipt for copy of memorandum for document, forwarded under sections 64 & 67.					
38.	Form of application for copy.					
39.	Form of General inspection and Search.					
40.	Form of application for search and inspection of a single entry of document.					
41.	Register of unclaimed document.					
42.	List of unclaimed documents to be posted on the notice board.					
43.	Form of diary of Inspectors of Registration Offices.					
44.	Form of inspection report of the Inspectors.					
45.	Form of diary of sub-registrars (wholetime).					
46.	Form of application for registers.					

APPENDIX III FORM No. 17

(Rule 15)

Diary of Inspector of Registration offices.....Circle, for the
month of.....19..... ..

Date.	Journeys performed and business transacted
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SUMMARY.

Names of offices inspected.	Number of days taken in inspecting each office.
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NUMBER OF DAYS ON TOUR DURING THE YEAR.

Upto the end of the previous month.	During the month.	Total.
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Forwarded to the Inspector General of Registration, Rajasthan
Jaipur.

Dated.....

Inspector of Registration and Stamps.

Office.....Circle.....

APPENDIX III FORM No. 18.

(Rule 23)

Inspection Report Registration Department 1—Office Inspected

District.	Offices.	Sub Registrar's name & date of appointment and date of posting to present office	Registration clerks names, salaries and date of appointment

II. Date of inspections.

Present inspections.	Inspect or/.	District Registrar.	Inspector General of Registration.

III. Statistics of business during the past two years and in the current year to date of inspection.

Year	Book I.	Supplementary Book I.	Book II.	Book III.	Book IV.	Book V.	Book VI.	Book VII.	Book VIII.

Year	Copies		Inspections.		Searches.		Total Income	Total Expenditure.	Total Number of documents impounded.
	Num-ber.	In-come.	Num-ber.	Income.	Num-ber.	income			

Question Number.	IV—Remarks on registers I to IV & VI to VIII inclusive.
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Question Number.	V—Remarks on the index and Subsidiary books.
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Question Number.	VI—General Remarks.
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APPENDIX III FORM No. 20

(Rule 80)

Application For Registers.

Office of Sub-Registrar.....
 Volume.....Book.....being nearly filled,
 volume.....is required.

date..... *Sub-Registrar*

Office of Inspector Registration.....
 Volume.....Book.....is this day forwarded.
 Its receipt should be acknowledged.

Date..... *Inspector of Registration*

Office of Sub-Registrar
 Volume.....Book.....has this day.
 been received.

Date..... *Sub-Registrar.*

APPENDIX V

(Rule 21)

The following questions have been drawn up as a guide to the inspection of registration offices by Inspectors appointed under section 8, of the Indian Registration Act.

REGISTERS I TO IV AND VI TO VIII

I—GENERAL

1. Are all the prescribed registers maintained ? (Rule 25)
2. Have the registers been examined as to the correctness of the number of pages and the numbering of the pages, and has the result been noted on the title page ? (Rule 26)
3. Has the certificate as to the number of entries during the year been recorded after the last entry in completed volumes ? (Rule 27)

4. Has the certificate as to the number of entries made in current volumes and the number of pages on which they are written been recorded at the close of the year after the last entry for the year ? (*Rule 27*)
5. Do the consecutive number of entries in each year begin and terminate with the calendar year i.e., 1st January to 31st December ? (*Rule 28*)
6. If two concurrent volumes of any register are kept up, are the documents registered in the manner prescribed ? (*Rule 29*)
7. Has the keeping up of concurrent volumes been sanctioned by the District Registrar ? (*Rule 29*)
8. Have the entries in the register been correctly and neatly made and properly authenticated ? Are corrections made in red ink ? (*Rule 58*)
9. Have the documents been presented in the proper office and the proper time ? Does the sub-registrar fully and thoroughly understand the law as to jurisdiction as explained in rule 92 and as to the time within which registration can be affected as explained in (*Rule 94 and 99 to 103.*)
10. Have the documents been presented by persons competent to do so ? Does the sub registrar fully understand the directions in (*Rules 104 to 107 & 109*)
11. Have fees (including penalty for extension of time under sections 25 & 34) been correctly levied and at the proper time.
12. Have all the executants by whom the document purports to have been executed appeared in time ? (*Rule 100*)
13. In case of documents executed by several person jointly where some appear and admit execution and some neglect to appear in spite of summons having been duly served on them ? Has the procedure described in rules 45 and 46 been correctly followed ?
14. In cases where documents presented have been written in a language not commonly used in the district and not understood by the sub-registrar, have they been accompanied by a true copy and translation in the language commonly in use ? (*Rule 84*)
15. Have the documents been copied into the proper books ? (*Rule 126*)
16. Have the endorsement of presentation, identification and admission of receipt of consideration (if any) and the certificates of registration been recorded in the prescribed forms ? (*Rule 185*)
17. Do the certificates of registration prescribed in section 60 correctly describe the registration number, book, volume and page of the register, and is it invariably dated ? (*Rule 127*)

18. Is the record of every document compared with the original by some person other than the copyist, and have both copyists and examiner appended their signature to the entries in the registers. (*Rule 57*)
19. Have interlineations, blanks, erasures or alterations in original documents been attested with the signature or initials of executing parties ? (*Rule 95*)
20. Is the certificate as to figures and amounts mentioned in documents invariably recorded ? (*Rule 30*)
21. When an instrument superseding, cancelling or rectifying an original registered document is registered, is the fact of the subsequent registration noted on the margin of the copy of the earlier document ? (*Rule 32*)
22. Does the sub-registrar fully understand the distinction between "searches" and "inspections" ? (*Rule 129*)
23. Does the sub-registrar fully understand the directions in (*Rules 129 to 146*) ?
24. Does the sub-registrar understand the procedure to be followed when a court sends a copy of a decree directing cancellation of a registered document ? (*Rule 181*)
25. Have civil court sale certificates been presented for registration by holders of certificates and have they been dealt with as laid down in (*Rule 163*)
26. Does the sub-registrar understand the correct method of dealing with deeds of transfer of hypothecation of standing trees other than those sold in execution of decrees by order of courts ? (*Rule 55*)
27. Are instruments evidencing sale or exchange of immovable property of a value less than Rs. 100 registered in book no. 1 and classed as "compulsory" in the accounts ?
28. Is sufficient care taken to ascertain that the witnesses as to identification of executants in registration proceeding are really able to identify the persons to be identified ? (*Rule 110*)
29. Is the procedure laid down for the identification of *pardahna-shin* ladies strictly followed ? (*Rule 111*)
30. When *patwaris* attend the office for the purpose of identifying a person executing a document, is a note made in their *roznamchas* of the fact and cause of attendance under the signature of the sub-registrar ?
31. Are there any documents in hand awaiting registration or return to owner ? If so, how many, and what is the cause of delay ?

32. Have all completed registers of over five years standing been transferred to the central office of record ? If not, why not ?
(*Rule 15*)
33. Are the registers in good condition, or do any require rebinding and how many ?
34. Are there any spare blank volumes of registers in hand ?
(*Rule 80 vol. II*)

II-Special points as to Registers I to IV and IV and VI to III

BOOK I.

35. Has any document registerable in another sub-district been inadvertently registered in the sub-district under inspection ? If so, has the defect been remedied and how ?
36. Does the document contain a description of the immovable property to which it relates sufficient to identify the same ?
(*Rule 85*)
37. Are copies of documents in foreign languages translations, maps or plans presented with documents duly filed ? Have they been numbered and dated ? (*Rule 34*)
38. In the case of documents in which the immovable property effected by the documents is not wholly situated within the sub-district has a copy of the document or memorandum been sent to the District Registrar of the district for transmission to the proper office ? (*Rules 170 to 172*)
39. Have copies of decrees and orders received been properly certified, and do they contain a sufficient description of the property to which they relate ?
40. Have copies and memoranda received from other offices, been properly numbered and filed ? (*Rule 34*)
41. Are the reasons for refusals to register clearly and briefly recorded and in accordance with (*Rule 37*)
42. Does the sub-registrar refuse to register a document merely because the executant is unwilling that the document should be registered although execution is not denied ? (*Rule 42*)
43. Is the procedure followed in cases where registration is admitted as to some of the parties to a document, but refused to as to rest in accordance with rule 45.

BOOK III.

44. Does the sub-registrar understand the distinction between a 'will' and an "authority to adopt" ? (*Rule 48*)

BOOK IV.

45. Are gifts of movable property, where the property is not delivered to the donee, registered in this book ? (*Rule 50*)

BOOK VI.

46. Do the abstracts of powers of attorney authenticated show that authority was given to present documents for registration, and in the case of special powers, the offices where such powers are intended to be used ? (*Rule 52*)
47. Does the sub-registrar understand that all powers of attorney to be authenticated must be signed and executed in his presence ? (*Rule 52*)

BOOK VII.

48. Does the sub-registrar issue commissions instead of himself attending to requisitions under sections 31, 33 and 38 ? If so, in how many cases; have the clerks of the office been so employed ? (*Rule 118*)
49. Have the travelling expenses been correctly levied ? (*Rule 53*)

BOOK VIII.

50. Is the method of securing the identification of executants by means of thumb-impressions in force in the office ? If so, are the rules understood, and are the impressions clear and satisfactory ? (*Rule 113*)
51. Is the apparatus for taking impressions in working order and clearly kept ? (*Rule 113*)

III—INDEXES AND SUBSIDIARY BOOKS
INDEXES.

52. Have the indexes for previous year been properly arranged in alphabetical order, and are the volume firmly bound ? (*Rule 64*)
53. Are the current indexes clearly written and upto date ? If in arrears, for what period ? (*Rule 148*)
54. Are the indexes correctly prepared and the rules fully understood ? A few of the entries in each index should be tested ? (*Rules 65 to 71*)
55. Are certified copies of decrees, orders of court, memoranda and sale certificates properly indexed ? (*Rules 60 to 71*)
56. Are names of persons claiming under wills or authorities to adopt indexed after the death of the testator or donor ? (*Rule 62*)
57. Are all entries respecting documents recorded in file book No. 1 indexed in red ink ? (*Rule 72*)

*Subsidiary Books.**Register offices.*

58. Have the proper fees been levied in each case, and do the entries on account of fees in the registers, receipt book, fees book and treasury chalan agree ?

59. Are all fees paid at once brought to account ? (*Rule 74*)
60. Is the book totalled daily as well as monthly and are the totals verified by the signature of the sub-registrar ? (*Rule 74*)
61. Are the amounts written in English figures ?
62. Are all payments of fees endorsed on the document on account of which they have been received ?
63. Are the receipts of the office brought to the credit of Government on the dates prescribed ? (*Rule 74*)
64. Are all credits supported by treasury chalangas ? Have the credits been classified in the chalan as laid down in ? (*Rule 74*)

Receipt Books.

65. Are the books numbered consecutively by the calendar year ? (*Rule 76*)
66. Are receipts granted for all fees paid ? (*Rule 76*)
67. Have all the returned receipts been pasted on to their respective counterfoils, and do they bear the signatures of the persons entitled to receive back the documents ? (*Rule 76*)
68. Does the sub-registrar take care that the date of return of document on the receipt is written by the receiptent of the deed, and not by the clerk and that wrong dates are not entered on receipts to cover delay in returning documents ? (*Rule 76*)
69. Does the number of unreturned documents present in the office correspond with the number of absent counterfoils ?
70. Are documents promptly returned after registration ?

Register of copies granted and register of searches.

71. Do all applications for copies bear court-fee stamps of one anna ? Have the stamps been punched ? (*Rule 130*)
72. Does the sub-registrar understand that all inspections of books and indexes of which inspections is allowed are to be made in his presence ? (*Rule 139*)
73. Are restrictions as to grant of copies and search for entries in Books III and IV carefully observed ? (*Rules 47 to 49*)
74. Are proper stamps used for all copies granted ? (*Rule 148*)
75. Are the copying fees and search fees realised noted on the applications for copies and searches, with dates showing when application was received and when satisfied ? (*Rule 149*)
76. Are applications for copies, inspection and searches presented on the prescribed printed form and the sale-proceeds of these form duly accounted for ?
77. Does the number of saleable forms shown as received in the register (form No. 20 Appendix I) tally with the number in the verified monthly statements prescribed under ? (*Rule 64*)

THE RAJASTHAN REGISTRATION (Licensing of Document Writers) RULES, 1956.

The Indian Registration Act, 1908 (Act No. XVI of 1908) has been amended, in its application to State of Rajasthan, through the Indian Registration (Rajasthan amendment) Act, 1953 (XVIII of 1953). The Rajasthan amendment Act, 1953 received the assent of the President on the 8th day of September, 1953 and was published in the Rajasthan Raj-Patra part IV (a) dated October 10, 1953. The section 2 of this Rajasthan Act amends section 69 of the Indian Act and provides that "After clause (b) of sub-section (1) of section 69 of the Indian Registration Act, 1908 (XVI of 1908), the following shall be inserted namely:—

(bb) providing for the grant of licences to document writers, the revocation of such licences, the terms and conditions subject to which and the authority by whom such licences shall be granted and generally for all purposes connected with the writing of documents to be presented for registration."

The present rules have been framed in exercise of the powers conferred by this Amendment Act. The rules were approved and published vide Notification No. F. 49 (8) SR/51 dated Jaipur, April 25, 1956 of Excise and Taxation Department Government of Rajasthan. The notification as published in Rajasthan Raj-Patra Vol. 8 part IV (c) dated July 14, 1956 is reproduced below:—

The following rules made by the Inspector General of Registration, Rajasthan, in exercise of the powers conferred by sub-section (1) of section 69 of the Indian Registration Act, 1908 (Act No. XVI of 1908) as amended in its application to Rajasthan by the Indian Registration (Rajasthan Amendment) Act, 1953 (Rajasthan Act No. XVIII of 1953) have been approved by the Government of Rajasthan under sub-section (2) of section 69 of the said Act and are hereby published as required by the said sub-section (2).

The Rajasthan Registration (Licensing of Document Writers) Rules, 1956.

1. *Short title and commencement*:—These rules may be called the Rajasthan Registration (Licensing of Document Writers) Rules, 1956 and shall extend to the whole of Rajasthan. They shall come into force on the date of their publication in the Rajasthan Gazette.

2. *Definitions.*—In these rules, unless the context otherwise requires,—

- (a) “Act” means the Indian Registration Act, 1908 (XVI of 1908);
- (b) “District Registrar” means the Registrar of a Registration District appointed under the Act, and
- (c) “Registration” means registration of a document under the Act.

5. *Necessity of license.*—No person shall, for remuneration of any kind, write any document for registration or application for copies, search and inspection to be presented before a registration office, except under a license issued in this behalf by the District Registrar of the Registration District concerned.

Exception.—No license shall be necessary for a legal practitioner entitled by law to practice as such.

4. *Application for license.*—An application for a license under rule 3 shall be in writing and shall bear the Court fee prescribed by law. It shall be presented personally by the applicant to the District Registrar. The license, if issued, shall be in the form ‘A’ annexed to these rules.

5. *Grant and refusal of license.*—(1) A license under rule 3 shall not be issued unless the District Registrar is satisfied that the applicant—

- (a) is not less than 18 years of age,
- (b) can draw up a precise and well written documents and applications,
- (c) possesses a fair knowledge of the law relating to stamps and registration and the elements of conveyancing,
- (d) bears good moral character, and
- (e) writes in a legible hand.

(2) A license shall not be refused if the applicant satisfies all the requirements mentioned above and pays the fee prescribed by rule 6 below.

(3) For the purposes of satisfying himself as to the applicant's competence in respect of matters mentioned in clauses (b), (c) and (e) of sub-rule (1) the District Registrar may require the applicant to undergo an oral or written test, if the District Registrar thinks it necessary.

(4) A license shall not be refused unless the applicant has been given a reasonable opportunity of proving his eligibility and competence.

6. *Fees for license.*—Every licensed document writer shall pay a fee of rupees five per quarter payable in advance. The quarter shall commence on the first day of the months of January, April, July and October:

Provided that if the license is a petition writer licensed under the General Rules (Civil) 1952 made by the High Court of Judicature of Rajasthan or under the rules by the Board of Revenue for Rajasthan, the fee payable shall be not more than rupees 2/8/-; provided further that the District Registrar may reduce the fee payable by the licensed document writer who is also not a petition writer to Rs. 2/8- per quarter, if he is satisfied that the document writer does not also write petition for presentation to courts and that the work writing documents is small and therefore justifies the reduction in the ordinary fee.

7. *Writing Charges.*—The District Registrar shall, for the registration offices under him from time to time, fix the rates of charges for writing documents for registration and applications for copies, search and inspection to be presented before the registration office, with the sanction of the Inspector General of Registration of Rajasthan, and no licensed document writer shall ask for or accept any amount in excess of the rates so sanctioned.

A table of the rates so sanctioned in Hindi shall be exhibited in a conspicuous place outside every registration office, and if any document writer asks for or accepts any amount in excess of the rates so sanctioned, the District Registrar or Sub Registrar concerned with the document or application may, on complaint being made to him, order the return of the amount received in excess. Such action shall be without prejudice to the cancellation of the license under the provisions hereinafter contained.

8. *Signature & endorsement of fee.*—Every licensed document writer shall sign the document, application or other paper drawn up by him, with the date of drawing it up, and shall enter below his signature the fees charged by him for drawing it up. The number which the document, application or paper bears in the register maintained under rule 9 of these rules shall also be entered thereon.

9. *Register of documents.*—Every licensed document writer shall maintain a register of documents, applications and papers drawn up by him, and shall enter therein the following details:—

- (a) The name of the person for whom the document, application, or paper was written.
- (b) Nature of the document, application, or paper.
- (c) Details regarding the immovable property if any which is a subject matter of the document.
- (d) Date of writing the document etc.
- (e) Fees charged.
- (f) Registration office to which the document, application or paper is to be presented.
- (g) Remarks by the Registration Officer or Inspector of Registration inspecting the register.

Entries made in the register shall be numbered serially. The register shall be produced for inspection by the District Registrar or Sub-Registrar concerned and also by the Inspector of Registration appointed by the Government of Rajasthan for the area.

10. *Production of License*.—A license issued under rule 3 shall be produced whenever required by the District Registrar or Sub-Registrar concerned, or by any Inspector of Registration appointed for the area by the Government of Rajasthan.

11. *Cancellation of license*.—(1) A license issued under rule 3 may be cancelled by the District Registrar on any of the following grounds:—

- (a) that the document writer has not paid the fees for the quarter,
- (b) that the said document writer has become a legal practitioner's clerk,
- (c) that the document writer has not attended office regularly without sufficient cause,
- (d) that the document writer is a tout as defined in the legal Practitioners Act, 1879 (Act XVIII of 1879),—
- (e) that the document writer has been convicted by a Criminal Court of an offence involving moral turpitude, such conviction not having been set aside in appeal or revision,
- (f) that the document writer has been found guilty of abetment or participation in any illegal transaction or unfair dealing,
- (g) that the document writer has been found to be inefficient,
- (h) that the document writer has been guilty of unruly behaviour or disobedience of lawful order issued under these rules, or breach of any of these rules.

(2) No license shall be cancelled without giving the document writer a reasonable opportunity of showing cause against the proposed cancellation.

(3) A license shall not be cancelled except on any of the grounds mentioned in sub-rule (1).

12. *Register of licenses*.—Every District Registrar shall keep a register showing the name of all persons licensed as document writers in the District, their names, dates of issue of license, fees paid and such other particulars as may be necessary. A copy of this register shall be kept in the office of every Sub-Registrar.

13. *Unlicensed document writer not to enter*.—No unlicensed document writers or tout shall be allowed to enter the premises or the office compound of a registration office:—

- (a) except for the purpose of transacting business in connection with the registration of their private documents, or

- (b) unless they hold a power of attorney granted or a receipt duly endorsed in their favour by the presenter of a document or other person desirous of making a search or obtaining a copy.

14. *Change of office.*—If during the continuance of his license a document writer wishes to practise his profession at another office, than that entered in the license, the District Registrar may, at his discretion, correct the license accordingly without extra charge.

15. *Registration not to be refused.*—Nothing in the foregoing rules authorizes any registration officer to refuse acceptance of a document or an application for copies search or inspection on the ground that it is written by an unauthorised document writer. Persons presenting documents for registration are free to get their documents and petitions written how and where they please.

By Order of
His Highness the Rajpramukh,
G. S. PUROHIT,
Secretary to the Government of Rajasthan.

FORM "A"

LICENSE FOR WRITING DOCUMENTS

No. of licence

Name of document writer

Place of writing

.....son of.....is hereby authorized to sit in the compound of the office at..... and to write documents and petitions.

The holder of this license as a condition of the licence remaining in force is required to abide by the following rules :—

1. That he shall pay a quarterly fee of Rs. 5/- or Rs. 2/8/- (if reduced under the proviso to rule 6)
2. That he shall attend the office regularly.
3. That he will not carry on the profession of a tout as defined in the legal Practitioners Act, 1879 No. XVIII of 1879 or accept the muharrirship of a pleader.
4. That he shall not charge remuneration for writing deeds in excess of what is laid down in the scale of fees drawn up by the District Registrar, a copy of which should be kept by him.
5. That he shall write deeds legibly and observe the instructions relating to the writing of documents and the provisions of the Rajasthan Registration (Licensing of Documents Writers) Rules, 1956.
6. That he shall not abet or participate in any illegal transaction or unfair dealing.
7. This license will be liable to cancellation for a breach of any above conditions or of the rules.

District Registrar.

Raj. Registration (Licensing of Document Writers) Rules, 1956

Notification No. F. 3 (478) Corr./R&S/62.—In exercise of the powers conferred by sub section (1) of section 69 of the Indian Registration Act, 1908 (Central Act XVI of 1908) as amended in its application to the State of Rajasthan by the Indian Registration (Rajasthan Amendment) Act, 1953 (Rajasthan Act XVIII of 1953) I, the Inspector General of Registration Rajasthan hereby make the following amendment in the Rajasthan Registration, (Licensing of Document Writers) Rules, 1956. The same has been approved by the State Government as required by sub-Section (2) of section 69 of the said Act, namely:—

AMENDMENT

For Rule 6 of the said rules the following rule shall be substituted, namely:—

“6. Fees for licence.—Every licensed document writer shall pay a fee of Rupees 20/- per year payable in advance. The year shall commence on the first day of month of January:

Provided that licensee is a petition writer licensed under the General Rules (Civil), 1952 made by the High Court of judicature of Rajasthan or under the rules made by the Board of Revenue for Rajasthan, the fee payable shall be not more than rupees 10/—

Provided further that the District Registrar may reduce the fee payable by the licensed document writer who is also not a petition writer, to Rs. 10/- per year, if he is satisfied that the document writer does not also write petition for presentation to Courts and that the work of writing document being small, justifies the reduction in the ordinary fee.

(Rajasthan Gazette-Part IV (Ga) dated 26-12-1963-Page 619)

RAJ. REGISTRATION RULES, 1955

Finance (Revenue & Eco. Affairs) Department
(Revenue Section)

Jaipur, March, 23, 1964

Notification No. F. 2 (1) FD/RT/64.—In exercise of the powers conferred by sub-section (2) of section 69 of the Indian Registration Act, 1908 (Central Act XVI of 1908), the State Government hereby approves and publishes the following amendments made by the Inspector General of Registration and Stamps, Rajasthan, in exercise of the powers conferred on him by sub-section (1) of the said section, in the Rajasthan Registration Rules, 1955, namely:—

AMENDMENTS

In Volume I, of the said rules,—

1. in part VII, after the existing sub-rule (9) of rule 96, the following new sub-rule shall be added, namely:—

“(10) All Collectors Registering officers and Inspector. Registration and Stamps shall maintain a register in Form No. 24 of Appendix No. 1”;

2. to Appendix I, after the existing Form 23, the following Form shall be added, namely:—

FORM No. 24.

(See Rule 96 (10));

Register of details of Recovery of Deficit Stamps Duty and
Registration Fee.

Sl. No.	Reference to inspection note	Date of inspection	Book No.	Volume No.	Page No.	Document No.
1	2	3	4	5	6	7
Nature of document						
Valuation						
Stamp Duty						
Registration fee						
Paid Due Deficit						
8	9		10		11	

Case No. (Registered) for recovery of stamp duty or regi- stration fee.		DECISION		
12	13	If rejected. (Indicate Yes or No.)	Amount of be recovered	Agreed Amount of any to be penalty if realised.
12	13		14	15
Date of recovery with challan No.		Date of intimation sent by		
		Collector to S. B. and I. R. & S. about recovery of stamp duty.	S. R. recovery of deficit registration fee to D. R. and I., R. and S.	Re- marks
16		17	18	19

(Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt.—3-12-64—Page 553)

Finance Department
(Commercial Taxes Section)

Jaipur, July 26, 1967

Notification No. F. 2 (6) FD/CT/67.—In exercise of the powers conferred by sub section (2) of section 69 of the Indian Registration Act, 1908 (Central Act No. XVI of 1908), the State Government hereby approves and publishes the following amendment to the Rajasthan Registration Rules, 1955, made by the Inspector General of Registration of Rajasthan in exercise of the powers conferred on him by sub-section (1) of the said section of the said Act, namely:—

AMENDMENT

For the existing rule 41 of the Rajasthan Registration Rules 1955- volume II, the following rule shall be substituted, namely.—

41. The registration allowance to the Registration Clerks of the Ex-Officio Sub-Registrars, for doing part-time registration work, shall be paid at 25 paise per document up to 20 documents per month and if in any month the number of documents exceeds 20, a sum of Re. 1/- (rupee one) for each subsequent 5 documents shall be paid. The Registration Clerk of the District Registrar doing part-time registration work shall paid Rs. 10/- p. m. as fixed allowance.

[Pub. in Raj. Gaz. 4 (Ga) Dt. 21-9-67 Page 706]

Rajasthan Registration Rules, 1955.

Published in Raj. Raj-patra part IV (c) dated October 20, 1959 at page 464

Jaipur, July 29, 1959.

No. F. 2(15) ET/58.—In exercise of the powers conferred by sub-section (2) of section 69 of the Indian Registration Act, 1908 (Central Act No. XVI of 1908), the Government of Rajasthan is pleased to approve and publish the following amendment made by the Inspector General of Registration and Stamps, Rajasthan in the Rajasthan Registration Rules, 1955 in exercise of the power conferred upon him by Sub-section (1) of the said section of the said Act namely :—

In Rajasthan Registration Rules, 1955 Volume I, under rule 150 add a new sub-clause (e) as follows :—

When ordered by the Land Valuation Officers of the Co-operative Land Mortgage Banks and such other officers working in the Central Co-operative Banks, and appointed as agents of the State Central Land Mortgage Banks, in connection with the collection of sales statistics of immovable properties.

Notifications under

Indian Registration Act, 1908.

*Published in Raj. Raj-patra pars IV (c) dated January 22, 1959 at page 1375
Jaipur, January 2, 1959.*

No. D. 8367/58/F. 2(25)ET/56.—In exercise of the powers conferred by section 6 of the Indian Registration Act, 1908 (Central Act XVI of 1908), the Government of Rajasthan is hereby pleased to appoint with immediate effect the City Magistrate, Ajmer in virtue of his office to be the District Registrar of the Registration, District Ajmer in place of the Sub-Divisional Officer, Ajmer.

*Published in Raj. Raj-patra part I (b) dated August 25, 1960 at page 275
Jaipur, August 11, 1960.*

No. F. 2(2) E & T 60.—In exercise of the powers conferred by section 5 of the Indian Registration Act, 1908 (Act 16 of 1908), the State Government hereby makes the following amendments in this Department Notification No. F. 2 (25) ET/56, dated the 20th January, 1958, namely :—

In the schedule of the said Notification

1. Under District 9 Sikar, a new entry shall be added namely:—
“7 Ramgarh Sethonka Sub-Tehsil Ramgarh Sethonka.”
2. Under the District No. 25 Udaipur, a new entry shall be added namely :—
“25 Dhariawad. Sub-Tehsil Dhariawad”

Notifications under

REGISTRATION ACT, 1908

*Published in Raj. Raj-patra part IV (c) Dated August 31, 1961 at page 246-247 :
Jaipur, July 6, 1961.*

No. F. 2 (27) E. & T./60-I.—In pursuance of the proviso to sub-section (1) of section 3 of the Indian Registration Act, 1908 (Central Act of 1908) and in supersession of the Government Order No. F. 11 (104) E. & T./57 dated the 24th September, 1959, the State Government hereby directs that:—

- (1) the Deputy Commissioner, Excise and Taxation, Headquarters Udaipur, Rajasthan, shall by virtue of his office be the Additional Inspector General, Registration Rajasthan for the State of Rajasthan.
- (2) the said Additional Inspector General, Registration shall throughout the State exercise all powers and perform all the duties conferred and imposed upon the Inspector General of Registration under the aforesaid Act.

Published in Raj. Raj-patra part IV (c) dated October 26, 1961 at page 360 :

Excise and Taxation Department

NOTIFICATION

Jaipur, September 9, 1961.

No. F. 2 (3) E & T/61.—In exercise of the powers conferred by section 5 of the Indian Registration Act, 1908 (Act 16 of 1908), the State Government hereby makes the following amendment in this Department Notification No. F. 2 (25) E & T/56 dated the 20th January, 1958, namely:—

In the Schedule of the said Notification.

Under District 22 Bhilwara, a new entry shall be added, namely:—

“13 Bijolia” The area within the jurisdiction of the Naib Tensildar, Bijolia.

Published in Raj. Raj-patra part IV (c) at page 60 :

Excise and Taxation Department

NOTIFICATION

No. F. 2 (7) E & T/62

Dated Jaipur, the 25-4-1962.

In exercise of the powers conferred by clause (d) of sub-section (1) of section 88 of the Indian Registration Act, 1908 (Act 16 of 1908) the State Government hereby directs that it shall not be necessary for the Secretary, urban improvement Trust, Jaipur, to appear in person or by agent at any Registration Office in any pro-

ceeding connected with the registration of any instrument executed by him or in his favour in his official capacity or to sign as provided in section 58 of the said Act.

By Order of the Governor,
(S. P. Singh Bhandari)
Secretary to the Government.

Published in Raj. Raj-patra part IV(c) dated July 26, 1962 at page 390 :

Judicial Department

ORDER

Jaipur, July 12, 1962

No. F. 1 (iii) (3) Jud./62.—The Government is pleased to withdraw the Second Class Magisterial Powers conferred on the Sub-Registrars Registration, Excise & Taxation Department *vide* Notification No. F. 1 (61) Jud./54 dated the 21st April, 1955 with immediate effect.

By Order,
LEHAR SINGH MEHTA,
Secretary to the Government.

Published in Raj. Raj-patra part IV(c) dated December 10 1962 at page 547 :

Jaipur, December 10, 1962.

No. F. 2 (25) E. & T. 62.—In exercise of the powers conferred by section 78 of the Indian Registration Act, 1908 Central Act 16 of 1903), the State Government hereby makes the following amendment in the Excise & Taxation Department Notification No. F. 2 (25) E. & T/56. IV dated 20.1.58, First published in the Rajasthan Rajpatra, Part I-B, dated the 6th February, 1958, hereinafter referred to as the said notification, namely:—

In the said notification under the heading 'Table of Registration fees' in Article I, for clause (1), the following clause shall be substituted, namely:—

"(1) Except as otherwise provided in this Table in respect of specific documents or class of documents, fees for the registration of all documents shall be charged according to the following scale, namely:—

- | | | | | |
|--|------|------|------|----------|
| (a) When the value or consideration does not exceed 200 rupees. | .... | .... | .... | 2.50 nP. |
| (b) When the value or consideration exceeds 200 rupees, for every 100 rupees or part thereof in excess of 200 rupees up to 1000 rupees. | .... | .... | .... | 1.25 nP. |
| (c) When the value or consideration exceeds 1000 rupees for every 500 rupees or part thereof in excess of 1000 rupees up to 5000 rupees. | .... | .... | .... | 2.00 nP. |

- (d) When the value or consideration exceeds 5000 rupees for every 1000 rupees or part thereof in excess of 5000 rupees 4.00 nP.

Provided that when the subjectmatter of the document is capable of valuation, the value must be expressed before registration.

Finance (Revenue and Economics Affairs) Department

Published in Raj. Raj-patra part IV(c) Dated December 17, 1962 at page 571-572
(Revenue Section)

NOTIFICATION

Jaipur, December 17, 1962.

No. F. 2 (25) E&T/62.—In exercise of the powers conferred by section 78 of the Indian Registration Act, 1908 (Central Act 16 of 1908), the State Government hereby makes the following further amendments in the Excise & Taxation Department Notification No. F. 2 (25) E&T/56-IV, dated the 20th January, 1958, published in the Rajasthan Rajpatra, Part I-B dated the February, 1958, namely.—

AMENDMENTS

In the said Notification, under the sub-head 'Article I' of the Head 'TABLE OF REGISTRATION FEES',—

(1) In sub-clause (c) of clause (1), for the figures 2.00 nP. 'specifying the scale of fees', the figures Rs. 2 50 nP. shall be substituted; and

(2) In clause (4), the words, under clause (f) of this Article' occurring between the words 'to assess the registration fee' and 'but before doing so' shall be omitted.

RAJASTHAN REGISTRATION RULES, 1955

Dated 26-10-62

ORDER

No. F. 3 (531) Corr/RKS/62—63/856.—In exercise of the powers conferred by Rule, 13 of the Rajasthan Registration Rules 1955, Volume II, it is hereby ordered that the jurisdiction of the Inspectors, Registration and Stamps, shall be as noted below against each—

No.	Headquarter of the Inspector.	District	Tehsil	Area
1	2	3	4	5
Jaipur	1. Alwar	1. Alwar City	Tehsil Alwar, including the area within the municipal limits of Alwar City and excluding the area within the jurisdiction of the Naib Tehsildars Malakhera and Ramgarh.	
		2. Bansur	Tehsil Bansur.	
		3. Behror	Tehsil Behror.	
		4. Lachmangarh	Tehsil Lachmangarh excluding the area within the jurisdiction of the Naib-Tehsildars Govindgarh & Kathumer	
		5. Rajgarh	Tehsil Rajgarh	
		6. Thanagazi	Tehsil Thanagazi.	
		7. Kotkasim.	The area within the jurisdiction of Naib-Tehsildar, Kotkasim.	
		8. Tijara	Tehsil Tijara excluding the area within the jurisdiction of Naib-Tehsildars, Kishangarh and Tapukra.	
		9. Kishangarh	Tehsil Kishangarh excluding the area within the jurisdiction of the Naib-Tehsildar Kotkasim.	
		10. Ramgarh	The area within the jurisdiction of the Naib-Tehsildar, Ramgarh.	

1	2	3	4	5
		11. Malakhera.	The area within the jurisdiction of the Naib-Tehsildar, Malakhera	
		12. Kathmer.	The area within the jurisdiction of the Naib-Tehsildar, Kathmer.	
		13. Tapukra.	The area within the jurisdiction of the Naib-Tehsildar, Tapukra.	
		14. Govindgarh.	The area within the jurisdiction of the Naib-Tehsildar, Govindgarh	
		15. Mandawar.	Tehsildar Mandawar.	
2. Bharatpur	1. Bayana.	Tehsil Bayana.		
	2. Roopbas.	Tehsil Roopbas.		
	3. Weir	Tehsil Weir.		
	4. Bharatpur	Tehsil Bharatpur excluding the area within the jurisdiction of Naib-Tehsildar Kumbher.		
	5. Nadbai	Tehsil Nadbai.		
	6. Deeg	Tehsil Deeg.		
	7. Kama	Tehsil Kama.		
	8. Nagar	Tehsil Nagar.		
	9. Bari	Tehsil Bari excluding the area within the jurisdiction of Naib-Tehsildar, Saipao		
	10. Basefi	Tehsil Baseri.		
	11. Gird	Tehsil Gird.		
	12. Rajakhera	Tehsil Rajakhera.		
	13. Kumber	The area within the jurisdiction of Naib Tehsildar, Kumber.		
	14. Saipao	The area within the jurisdiction of Naib-Tehsildar, Saipao.		
3. Jaipur	1. Amber	Tehsil Amber.		
	2. Jamwa	Tehsil Jamwa Ramgarh.		
		Ramgarh		
	3. Baswa	Tehsil Baswa		
	4. Dausa	Tehsil Dausa.		
	5. Lalsot	Tehsil Laisat.		
	6. Sikrai	Tehsil Sikrai.		
	7. Jaipur City	The area within the municipal limits of Jaipur City and the area within the jurisdiction of the Tehsildar, Jaipur.		
	8. Chaksu	Tehsil Chaksu		
	9. Phagi	Tehsil Phagi.		

1	2	3	4	5
		10. Phulera		Tehsil Phulera including Sambhar Shamlat area.
		11. Kotputli		Tehsil Kotputli.
		12. Bairath		Tehsil Bairath.
		13. Jobner.		Tehsil Jobner.
		14. Sanganer		Tehsil Sanganer.
		15. Basai		Tehsil Basi.
		16. Dudu		Tehsil Dudu.
4. Ajmer		1. Arain		Tehsil Arain.
		2. Kishangarh		Tehsil Kishangarh.
		3. Roopnagar		Tehsil Roopnagar.
5. Sawai Madhopur		1. Gangapur		Tehsil Gangapur.
		2. Todabhim		Tehsil Todabhim.
		3. Karauli		Tehsil Karauli excluding the area covered by Sub-Tehsil, Mandrail.
		4. Hindaun		Tehsil Hindaun.
		5. Mudrail		The area within the jurisdiction of the Naib-Tehsildar, Mudrail.
		6. Sapotra		Tehsil Sapotra.
Jodhpur	1. Barmer	1. Pachpadra		Tehsil Pachpadra.
		2. Siwana		Tehsil Siwana.
		3. Barmer		Tehsil Barmer.
		4. Shiv		Tehsil Shiv.
		5. Chohtan		Tehsil Chohtan.
	2. Jaisalmer	1. Sam		Tehsil Sam.
		2. Jaisalmer		Tehsil Jaisalmer
		3. Ramgarh		Tehsil Ramgarh
		4. Fatehgarh		Tehsil Fatehgarh
		5. Pokaran		Tehsil Pokaran
		6. Nachana		Tehsil Nachana
	3. Jalore	1. Jaswantpura		Tehsil Jaswantpura
		2. Sanchore		Tehsil Sanchore
		3. Jalore		Tehsil Jalore
		4. Ahore		Tehsil Ahore
	4. Jodhpur	1. Bilara		Tehsil Bilara
		2. Shergarh		Tehsil Shergarh
		3. Phalodi		Tehsil Phalodi
		4. Jodhpur City		Area within the municipal limits of Jodhpur City including the area covered by Tehsil Jodhpur
		5. Osian		Tehsil Osian

1	2	3	4	5
5. Pali	1. Bali	Tehsil Bali		
	2. Desuri	Tehsil Desuri		
	3. Jaitaran	Tehsil Jaitaran		
	4. Sendra	Tehsil Sendra		
	5. Pali	Tehsil Pali		
	6. Sojat	Tehsil Sojat		
	7. Raipur	Tehsil Raipur		
	8. Kharchi	Tehsil Kharchi		
6. Sirohi	1. Bhawari	Tehsil Bhawari		
	2. Pindwara	Tehsil Pindwara		
	3. Reodar	Tehsil Reodar		
	4. Sheoganj	Tehsil Sheoganj		
	5. Sirohi	Tehsil Sirohi		
	6. Abu Road	Tehsil Abu Road		
7. Ajmer	1. Ajmer City	Ajmer City including the area covered by Tehsil Ajmer and Nasirabad		
	2. Beawar	Tehsil Beawar		
Bikaner	1. Bikaner	Area within the municipal limits of Bikaner including the area covered by Tehsil Bikaner		
	2. Kolayat	Tehsil Kolayat (Magra)		
	3. Lunkar	Tehsil Lunkaransar		
	4. Nokha	Tehsil Nokha		
2. Churu	1. Churu	Tehsil Churu		
	2. Rajgarh	Tehsil Rajgarh		
	3. Taranagar	Tehsil Taranagar		
	4. Dungar	Tehsil Dungargarh		
	5. Sardar	Tehsil Sardar shahar		
	6. Sujangarh	Tehsil Sujangarh		
	7. Ratangarh	Tehsil Ratangarh		
3. Ganganagar	1. Ganganagar	Ganganagar		
	2. Karanpur	Karanpur		
	3. Padampur	Padampur		
	4. Bhadra	Bhadra		
	5. Nohar	Nohar		
	6. Anupgarh	Anupgarh		
	7. Raisinghnagar	Raisinghnagar		
	8. Sadulgarh	Sadulgarh		
	9. Suratgarh	Suratgarh		

1	2	3	4	5
	4. Jhunjhunu	1. Jhunjhunu	„	Jhunjhunu
		2. Khetri	„	Khetri
		3. Udaipur	„	Udaipur
		4. Chirawa	„	Chirawa
	5. Sikar	1. Fatehpur	„	Fatehpur
		2. Neem-ka-Thana	„	Neem-ka-Thana
		3. Danta Ramgarh	„	Danta Ramgarh
		4. Sikar	„	Sikar
		5. Shri Madhopur	„	Shri Madhopur
		6. Lachmangarh	„	Lachmangarh
	6. Nagaur	1. Deedwana	„	Deedwana
		2. Merta	„	Merta
		3. Nagore	„	Nagore
		4. Nawa	„	Nawa
		5. Parbatsar	„	Parbatsar
		6. Jayal	„	Jayal
		7. Ladnu	„	Ladnu
		8. Digana	„	Digana
4. Kota	1. Kota	1. Anta	„	Anta
		2. Baran	„	Baran
		3. Kishanganj	„	Kishanganj
		4. Mangrol	„	Mangrol
		5. Shahabad	„	Shahabad
		6. Chechat	„	Chechat
		7. Kanwas	„	Kanwas
		8. Ramganj-Mandi	„	Ramganj-Mandi
		9. Sangod	„	Sangod
		10. Atru	„	Atru
		11. Chhabra	„	Chhabra
		12. Chhipabarod	„	Chhipabarod
		13. Barod	„	Barod
		14. Digod	„	Digod
		15. Itawa	„	Itawa
		16. Kotah City		Area within Municipal limits of Kota City including the area covered by Tehsil Ladpura (Kotah)
		17. Pipalda		Tehsil Pipalda excluding the area within the jurisdiction of the Naib-Tehsildar, Indergarh

1	2	3	4	5
		18. Indergarh	The area within the jurisdiction of the Naib-Tehsildar Indergarh	
2. Jhalawar	1. Aklera	Tehsil Aklera		
	2. Bakani	„ Bakani		
	3. Khanpur	„ Khanpur		
	4. Manohar Thana	„ Manohar Thana		
	5. Dag	„ Dag		
	6. Gangdhar	„ Gangdhar		
	7. Jhalrapatan	„ Jhalrapatan		
	8. Pachpahar	„ Pachpahar		
	9. Pirawa	Tehsil Pirawa excluding the area within the jurisdiction of Naib-Tehsildar, Sunel Tappa		
	10. Sunel Tappa	the area within the jurisdiction of the Naib-Tehsildar, Sunel Tappa		
3. Bundi	1. Bundi	Tehsil Bundi		
	2. Patan	„ Patan		
	3. Talera	„ Talera		
	4. Hindoli	„ Hindoli		
	5. Nainwan	„ Nainwan		
4. Sawai Madhopur	1. Bamanwas	„ Bamanwas		
	2. Nadoti	„ Nadoti		
	3. Mahwa	„ Mahwa		
	4. Khandar	„ Khandar		
	5. Bonli	„ Bonli		
	6. Sawai Madhopur	„ Sawai Madhopur		
5. Tonk	1. Malpura	„ Malpura		
	2. Toda Raisingh	„ Toda Raisingh		
	3. Uniara	„ Uniara		
	4. Duni	„ Duni		
	5. Tonk	„ Tonk		
	6. Niwai	„ Niwai		
6. Ajmer	1. Kekri	„ Kekri		
	2. Sarwar	„ Sarwar		
7. Chittorgarh	1. Bhensroadgarh	„ Bhensroadgarh		
	2. Begun Mandalgarh	„ Begun Mandalgarh		

1	2	3	4	5
5. Udaipur	1. Udalpur	1. Bhim	Tehsil Bhim	
		2. Deogarh	„ Deogarh	
		3. Kotra	„ Kotra	
		4. Phalasia	„ Phalasia	
		5. Gogunda	„ Gogunda	
		6. Amet	Tehsil Amet, excluding the area within the jurisdiction of Naib-Tehsildar, Sardargarh	
		7. Khumbalgarh	Tehsil Kumbhalgarh excluding the area within the jurisdiction of Naib-Tehsildar, Gadhbore	
		8. Rajsamand	Tehsil Raj-samand	
		9. Relmagra	„ Relmagra	
		10. Kherwara	„ Kherwara	
		11. Salumber	„ Salumber	
		12. Sarda	„ Sarda	
		13. Udaipur City	Area within the municipal limits of Udaipur City including the area covered by Tehsil Girwa and excluding the area within the jurisdiction of Naib-Tehsildar Kurabar	
		14. Khemnore	Tehsil Khamnore excluding area within the jurisdiction of Naib-Tehsildar, Khemnore	
		15. Bhupalsagar	Tehsil Bhupalsagar	
		16. Lasadia	Tehsil Lasadia	
		17. Mavli	Tehsil Mavli	
		18. Vallabhnagar	Tehsil Vallabnagar excluding the area within the jurisdiction of Naib-Tehsildar, Bhindar and Kanore	
		19. Sardargarh	Area within the jurisdiction of Naib-Tehsildar, Sardargarh	
		20. Gadhbore	Area within the jurisdiction of Naib-Tehsildar, Gadhbore	
		21. Nathdwara	Area within the jurisdiction of Naib-Tehsildar, Nathdwara	
		22. Bhindar	Area within the jurisdiction of Naib-Tehsildar, Bhindar	
		23. Kanore	Tehsil Kanore	
		24. Kurabar	„ Kurabar	

1	2	3	4	5
	2. Bhilwara	1. Banera	,,	Banera
		2. Bhilwara	,,	Bhilwara
		3. Mandal	,,	Mandal
		4. Raipur	,,	Raipur
		5. Saharan	,,	Saharan
		6. Asind		Tehsil Asind, excluding the area within the jurisdiction of Naib-Tehsildar, Badnore
		7. Badnore		The area within the jurisdiction of the Naib-Tehsildar, Badnore
		8. Hurda		Tehsil Hurda
		9. Shahpura	,,	Shahpura
		10. Kotri	,,	Kotri
	3. Chittorgarh	1. Chittorgarh	,,	Chittorgarh
		2. Gangral	,,	Gangral
		3. Kapasin	,,	Kapasin
		4. Rashmi	,,	Rashmi
		5. Badi Sadri	,,	Badi Sadri
		6. Bhadesar	,,	Bhadesar
		7. Chhoti Sadri	,,	Chhoti Sadri
		8. Dungla	,,	Dungla
		9. Kanera	,,	Kanera
		10. Nimbahera	,,	Nimbahera
		11. Achnera	,,	Achnera
		12. Pratapgarh	,,	Pratapgarh
	4. Dungarpur	1. Dungarpur	,,	Dungarpur
		2. Aspur	,,	Aspur
		3. Sagwara	,,	Sagwara
	5. Banswara	1. Banswara	,,	Banswara
		2. Gadhi	,,	Gadhi
		3. Bagidora	,,	Bagidora
		4. Ghatole	,,	Ghatole
		5. Kushalgarh	,,	Kushalgarh

The Government Notification No. F. 14 (84) E&T/56-6, dated the 16th November, shall as, for as jurisdiction is concerned, stand repealed.

This order shall come into force with effect from the date of publication of this order in the Rajpatra.

Ram Singh
Inspector General
Registration & Stamps,
Rajasthan, Udaipur

Notifications under

INDIAN REGISTRATION ACT, 1908

Fianace (Rev. & Eco. Affairs) Department
Revenue (Section)

Jaipur, July 30, 1964.

Notification No. F. 14(67) FD/RT/63 III.—In pursuance of the proviso to sub-section (1) of section 3 of the Indian Registration Act, 1908 (Central Act XVI of 1908), and in supersession of the Government order NO. F.2 (27) ET/62-II, dated 6-7-61, the State Government hereby direct that:—

(1) The Registrar, Board of Revenue, Ajmer shall by virtue of his office be the Additional Inspector General, Registration, Rajasthan for the State of Rajasthan.

(2) The said Additional Inspector General Registration, Rajasthan shall throughout the State exercise all powers and perform all the duties conferred and imposed upon the Inspector General of Registration under the aforesaid Act

[Published in Raj. Gaz. 4(Ga)—Dt. 1-10-64 Page 432]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, March 6, 1965.

Notification No. F. 2 (1) FD (CT) 65—In exercise of the powers conferred by Section 78 of the Indian Registration Act, 1908 (Central Act 16 of 1908), the State Government hereby makes the following amendments in the Excise & Taxation Department Notification No. F. 2 (25) E & T/56 IV, published in Rajasthan Rajpatra, Part I-B, dated the 6th February, 1958 hereinafter referred to as "the said notification; namely:—

AMENDMENTS

In the said notification—

(1) for Article III. the following Article shall be substituted namely:—

"Article III

Fees for the registration of the following classes of documents shall be charged at the rate mentioned below opposite each class:—

	Rs. P.
(a) A will	20.00
(b) An authority to adopt or adoption-deed	20.00
(c) A general power of attorney, deed of divorce or certified copy of a decree or order of court.	10.00"

(2) for Article V, the following article shall be substituted, namely:—

“Article V

Fees for the registration of any of the following classes of documents shall be charged at the rates mentioned below opposite each class:—

	Rs. P.
(1) Special power of attorney	5.00
(2) Agreement of service or hire	5.00
(3) Counterparts or duplicates of instruments other than leases	5.00
(4) Consent deeds without any consideration	20.00
(5) Agreement styled as a lease without any premium or rent	5.00
(6) Any other document which cannot be brought under any other article of this table	20.00
(7) Declaration of trade mark	5.00
(8) Award that it is to say, any decision in writing by an arbitrator or umpire not being an award directing partition on a reference made otherwise than by an order of the court in the course of a suit.	20.00
(9) Certificate of heirship, guardianship, administrationship or executorship	10.00
(10) Dissolution of partnership	15.00

(3) In Article VIII, for clause (1), the following clause shall be substituted, namely:—

“(1) The following shall be the scale of fees chargeable in all cases :—

	Rs. P.
(a) for copying the endorsements on document	0.50
(b) for copying registered documents into the appropriate book	0 50

(For each folio or fraction of a folio of 100 words.)

(4) For Article IX, the following Article shall be substituted, namely:—

“Article IX.

The following shall be the scale of fee chargeable:—

	Rs. P.
(a) For comparing printed copies of printed documents presented for registration for each folio or fraction of a folio of 100 words	0.25
(b) For filling each copy	0.50

(5) for Article XII, the following Article shall be substituted, namely:—

“Article XII

The fee for the return of a registered document by post shall be:—

- | | |
|---|--------|
| | Rs. P. |
| (a) in a case of a single document | 1.00 |
| (b) for every additional document to be returned in same registered cover | 0.25;” |
- (5) in Article XIII,—
- (a) in clause (2), for the words “eight annas”, the words “fifty paise” shall be substituted; and
- (b) in clause (4), for the letters and figures “Rs. 2/8/-”, the words “two rupees and fifty paise” shall be substituted;
- (7) in Article XIV,—
- (a) for the letters “Rs As”, wherever occurring, letters “Rs.P.” shall be substituted;
- (b) in sub-clause (1), against item (b), for the figures “8”, figures “50” shall be substituted;
- (c) in sub-clause (4),—
- (i) for item (a), the following item shall be substituted, namely—
- | | |
|---|---------|
| “(a) In places where hackney carriages are available— | Rs.P. |
| When the distance is not more than one kilometre | 1.00 |
| For every additional kilometre | 0.75.”; |
- (ii) in item (b), in sub-item (i); after the words “District Registrar”, the words “and Sub-Registrar” shall be inserted; and in sub-item (ii), the words “Sub-Registrar and” shall be deleted;
- (iii) for item (c), the following item shall be substituted namely:—
- “(c) When road journey has to be performed—
- | | |
|---|----------------|
| | Rs.P. |
| (i) in case of District Registrar and Sub-Registrar | 0.35 |
| | per kilometre |
| in case of Commissioners | 00.20 |
| | per kilometre. |
- (d) in sub-clause (5), for the expression “0-3-0 per mile”, the expression “12 paise per kilometre” shall be substituted: and

8. for Article XV, the following Article shall be substituted, namely:—

“Article XV

(1) The following shall be the scale of fees chargeable for a search made by a registering officer.—

- (a) In the case of a book or an index other than index No. 1 for each entry of document:—

	Rs. P.
(i) For the first year of the book or index	3.00
(ii) For every subsequent year	1.00

Provided that the fee in respect of any one entry or document shall not exceed Rs. 15.00

- (b) In the case of index No. II for each volume 0.50.

Provided that the fee in respect of any one property shall not exceed Rs. 15.00.

(2) The following shall be the scale of fees chargeable for allowing an applicant to inspect:—

	Rs. P.
(a) In the case of Book No. 1 or Book No. 2 for each entry or document:—	
(i) for the first year	3.00
(ii) for every subsequent year	1.00
(b) In the case of Index No. I—	
(i) for the first volume	3.00
(ii) for every subsequent volume	1.00
(c) In the case of Index No. II—	
for each volume	1.00."

This shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 6-3-65—Page 826]

Finance (Revenue & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur March 22, 1966

Notification No. F. 11 (47) FD/ET/66-II.—In exercise of the powers conferred by sub-section (1) of section 8 of the Indian Registration Act 1908 (central Act XVI of 1908), the State Government hereby appoints:—

(i) the Superintendent, Registration and Stamps, Ajmer, in virtue of his office, to be Inspector of Registration offices for the whole of the State of Rajasthan; and

(ii) every Sub-Divisional Officer, in virtue of his office, to be Inspector of Registration offices for the area lying within his revenue Jurisdiction.

This shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 22-3-66—Page 1234]

Finance (Revenue & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, March 22, 1966.

Notification No. F. 1 (29) FD(CT)/65.—In exercise of the powers conferred by section 6 of the Indian Registration Act, 1908 (Central Act

XVI of 1908), and in supersession of Excise and Taxation Department Notifications Nos. F. 14 (84) E&T/56-4, dated 16th November, 1956, D. 8367/58 F. 2 (25) E&T/56, dated the 2nd January, 1959 and F. 11 (25) FD (RT)/63 dated the 12th February, 1965, the State Government hereby appoints —

(a) All Collectors of districts having no additional Collector, and

(b) All Additional Collectors of districts,

in virtue of their office, to be Registrars of the corresponding districts formed under sub-section (1) of section 5 of said Act:

Provided that the Additional Collector (Administration) of Jaipur district shall be the Registrar of Jaipur district

This shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4(Ga) Dt. 22-3-66 Page 1235]

Finance (Rev. & Eco. Affairs) Department

(Commercial Taxes Section)

Jaipur March 22, 1966.

Notification No. F 11 (137) FD (CT)/66-II.—In exercise of the powers conferred by section 6 of the Indian Registration Act (Central Act XVI of 1908 and in supersession of the Excise and Taxation Department Notification No. F. 2 (25) E&T/56-II, dated the 20th January, 1958 the State Government hereby appoints, with effect on and from 1-4-66, the following officers, in virtue of their office, to be the sub-Registrars of the sub-districts shown against them, namely:—

1. Additional Tehsildars of the sub-districts comprising a Tehsil in their respective charge.
2. Naib-Tehsildars of the sub-districts comprising a Tehsil in their respective charge.
3. Tehsildars of the sub-districts comprising a Tehsil in their respective charge but having no additional Tehsildars.

Provided that the whole-time sub-Registrars posted at Jaipur, Ajmer, Bikaner, Ganganagar, Jodhpur, Udaipur and Kota shall be the Sub-Registrars for the sub-districts of Jaipur, Ajmer, Bikaner, Ganganagar, Jodhpur, Udaipur and Kota respectively.

[Pub. in Raj. Gaz. Ex. 4 (Ga)—22-3-66 Page 1239]

Rules and Notifications under

REGISTRATION OF FOREIGNERS ACT, 1939.
(CENTRAL ACT No. 16 OF 1939)

Notifications under

REGISTRATION OF FOREIGNERS ACT, 1939.

Published in Raj. Raj-patra Vol.3 No.135 Dated 5-1-52 part I at page 832

Political Department,

NOTIFICATION.

Jaipur, December 27, 1951.

No. F. 22 (3) Pol.-AI49. Pt. II—In exercise of the powers of the Central Government under the Foreigners Order, 1948, which have been entrusted to the Government of Rajasthan by the Government of India, Ministry of Home Affairs Notification No. 9-5-48-II-F. II, dated the 14th November, 1951, the Government of Rajasthan is pleased to appoint the Inspector General of Police, Rajasthan, as the civil authority for the State of Rajasthan within the meaning of sub-clause (2) of clause 2 of the said Order.

By Order of

His Highness the Rajpramukh,
S. W. SHIVESHWARKAR,

Chief Secretary to the Government.

Published in Raj. Raj-patra Dated April 2, 1955 part II (a) at page 5.

Office of the Superintendent of
Police, (Registration Officer).

Jodhpur.

Order

Jodhpur, November 15, 1954.

No. IB/4507-4509/M/FNR/40.—In exercise of the powers conferred on me by para 3, clause (i) of the Foreigners Order, 1948, I hereby appointed the (i) Air Port Jodhpur and (ii) Check Post Munabao as places of entry on the border of India through which a foreigner can enter India.

It is, therefore, hereby informed for general information that no Foreigner shall enter India otherwise than through Air Port Jodhpur and Check Post Munabao.

S. M. SURANA,

Superintendent of Police, Jodhpur.

Published in Raj. Raj-patra Dated July 23, 1955 part I (a) page 105.

English Translation

(Authorised by His Highness the Rajpramukh)

Subject.—Registration of Foreigners—Appointment of Registration Officers

Jaipur, June 29, 1955.

No F. 34 (53) Pol/53.—In exercise of the powers conferred by rule 3 of the Registration of Foreigners rules, 1939 as delegated to the Government of Rajasthan by the Government of India, vide

Ministry of Home Affairs Notification No. 4/6/49-F-I, dated the 9th May, 1950, His Highness the Rajpramukh is pleased to appoint the Inspector General of Police, Rajasthan, as the State Registration Officer for Rajasthan and District Superintendents of Police/Police Zone Officers in this State as District Registration Officers for their respective areas.

This supersedes all previous orders issued in this behalf by the Governments of the various covenanting States.

By Order of
His Highness the Rajpramukh
S. D. UJWAL,
Secretary to the Government.

Published in Raj. Raj-patra Dated July 24, 1958 part IV (c) at page 691:

Home Department (F)

NOTIFICATIONS

Jaipur, July 14, 1958.

No. F. 3 (4) HF/58-I—In exercise of the powers conferred by rule 3 of the Registration of Foreigners Rules, 1939, entrusted to it by the Central Government *vide* Ministry of Home Affairs Notification No. 4/3/56. F. I. dated the 19th April, 1958, the State Government does hereby appoint the Inspector General of Police, Rajasthan, the District Superintendents of Police and Police Zone Officers as Registration Officers within their respective jurisdiction.

Jaipur July 14, 1958.

No. F. 3 (4) HF/58-II.—In exercise of the powers conferred by sub-clause (2) of Clause 2 of the Foreigners Order, 1948, entrusted to it by the Government of India in the Ministry of Home Affairs Notification No. 4/3/56-(1) F-1, dated the 19th April, 1958, the Government of Rajasthan does hereby appoint the Inspector General of Police, Rajasthan, as the civil authority for the whole of the State.

By Order of the Governor,
C. S. GUPTA,
Secretary to the Government.

Rules and Notifications under

REGULATION OF BOATING ACT, 1956.

(RAJ. ACT No. 28 OF 1956).

RAJASTHAN Regulation of Boating Rules, 1957

Jaipur, February 4, 1958.

No. F. 11 (54) H. B/54/1847.—In exercise of the powers conferred by section 16 of the Rajasthan Regulation of Boating Act, 1956 (26 of 1956), the Government of Rajasthan is pleased to make the following Rules, namely:—

1. *Short title.*—These rules may be called the Rajasthan Regulation of Boating Rules, 1957.

Notes

These rules have been framed in exercise of powers conferred under section 16 of the Rajasthan Regulation of Boating Act, 1956. The enabling section reads as under :—

(1) The State government may, by notification in the Rajasthan Gazette, make rules to carry out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, rules made under sub-section (1) may provide for—

(a) the form of applications to be made, licenses and certificates to be granted under this Act and the fees to be charged therefor;

(b) the procedure for officers authorised under this Act, including the procedure for appeals and the fees for appeals; and

(c) all matters that are to be or may be prescribed under any provision of this Act.

2. *Commencement.*—They shall be come into force with immediate effect.

3. *Definition.*—In these rules, unless there is anything repugnant in the subject or context:—

(a) "The Act" means the Rajasthan Regulation of Boating Act, 1956;

(b) "Form" means a form appended to these rules;

(c) "Regional Transport Officer" means a Regional Transport Officer appointed under the Rajasthan Motor Vehicles Rules, 1951;

(d) "Mechanical Inspector" means a Mechanical Inspector of the Transport Department; and

(e) "Director of Transport" means the officer so appointed by the State Government.

4. *Certificate of fitness.*—(a) A certificate of fitness shall be in Form 'A' and shall be granted by the Mechanical Inspector of the area.

(b) The fee for grant and renewal of a certificate of fitness shall be Rs. 10/- and Rs. 5/- respectively in respect of every boat.

(c) An application for obtaining fitness certificate shall be made in Form 'B' and for renewal in form 'C' to the Mechanical Inspector in whose functional area the boat is kept, a month before the expiry of the period of validity.

These rules have been first published in Rajasthan Raj-patra dated June 12, 1958, in Part IV (c) at page 405.

(d) A certificate of fitness shall be valid for a period not exceeding six months and shall be renewable after the said period.

(e) An application for transfer of ownership will be made in Form 'D' with a fee of Rs. 5/-.

(f) Every case of transfer of ownership shall be intimated by the Mechanical Inspector, to the Licensing Officer concerned in Form 'E'

(g) The Mechanical Inspector shall intimate full details of the action taken under sections 5 and 6 of the Act immediately to the Licensing Officer concerned.

Notes

A certificate of fitness is necessary for all boats as required under section 3 of the Act which reads as under:—

After the expiry of six months from the commencement of this Act, no person shall ply a boat in any river or lake, whether for pleasure or for hire or otherwise, except under the authority, and in accordance with the conditions, of a certificate of fitness in respect of that boat granted by the prescribed officer or authority in the prescribed manner after an inspection of the boat with reference to the prescribed matters.

This rule prescribes the requirements of section 3 of the Act.

5. *Licensing of Boats plied for hire.*—(a) An application for license will be made in Form 'F' along with a fee of Rs. 10/-.

(b) A licence shall be issued in Form 'G' against a payment of Rs. 50/- for each Boat for a year or part thereof.

Notes

Section 7 of the Act requires that,—After the expiry of six months from the commencement of this Act, no person shall ply any boat in any river or lake for hire, except under the authority, and in accordance with the conditions of a license granted under this Act.

The rule has been framed for putting into effect the requirement of section 7 of the Act.

6. *Appeals.*—(a) The Authority to decide an appeal shall be—

(1) against the orders of Mechanical Inspector Licensing Officer.

(2) against the orders of Licensing Officer-Director of Transport.

(b) Appeal under the Act shall be made in writing in the form of a memorandum in duplicate setting forth concisely the grounds of objection to the order appealed from accompanied by a certified copy of that order.

(c) Upon receipt of an appeal in accordance with sub rule (b) the Appellate Authority may appoint time and place for hearing of the appeal giving not less than 30 day's notice and may order the appellant to deposit such fee not exceeding rupees five as the Appellate Authority may specify.

(d) After the Appellate Authority has appointed a time and place for the hearing of the appeal, it shall give an intimation to the Authority against whose order the appeal is made and the appellant, who shall within fourteen days of the receipt of intimation forward to the Appellate Authority concerned, a list of documents

upon which he proposes to rely together with copies of such documents in duplicate and may upon the appointed date and subsequent hearings appear either in person or through an agent or a representative authorised in writing in this behalf or a legal practitioner.

(e) The Appellate Authority hearing an appeal may, if the appellant succeeds in his appeal, order the refund to him of the whole or part of the fee deposited by him.

Notes

The rule 6 has been framed for putting into effect the requirement of section 11 of the Act which reads as under:—

The licensing officer shall, having regard to the matters mentioned in section 9, embody such conditions in the licence as he may think necessary in each case with reference to—

- (a) the number of boats to be plied by the licensee;
- (b) the place where the licensee's boats shall enter the lake or the river;
- (c) the hours between which boats may be plied;
- (d) the mode of navigation and the qualifications of boatmen to be employed by the licensee;
- (e) the routes which the licensee's boats shall follow.

7. *Inspection of Boats, their documents and contents.*—Any officer of the Transport Department not below the rank of sub-Inspector of Motor Vehicles may at any time, when the boat is in operation or at rest call upon the boatman to stop the boat and to keep it at rest for such time as may be necessary to enable the said officer to make the reasonable examination of the contents of the boat.

FORM 'A'
CERTIFICATE OF FITNESS
(See rule 4)

No.....
Boat Nois certified under section 3 of the Rajasthan Regulation of Boating Act, 1956 (26 of 1956) as fit for plying with respect to its condition of body construction including accessories and its machinery (if so operated). This certificate will expire on.....

Date.....19 .
The Certificate of Fitness
is hereby renewed.

Signature
Mechanical Inspector.

Up to.....19 .
Up to19 .
Up to19 .

Signature
Mechanical Inspector.
Signature
Mechanical Inspector.
Signature
Mechanical Inspector.

FORM 'B'
APPLICATION FOR CERTIFICATE OF FITNESS
(See Rule 4)

To
The Mechanical Inspector,
.....

I hereby apply for the issue of a Certificate of Fitness required by section 3 of the Rajasthan Regulation of Boating Act, 1956.

1. Particulars of the boat—type, dimensions etc.
2. Name of owner.
3. Address of owner.
4. Place where the Boat is ordinarily kept.
5. Engine No. if any.
6. Particulars of any previous certificate of fitness granted in respect of the Boat.
 - (a) Authority by which granted.
 - (b) Date when certificate was lost, destroyed or ceased to be valid.
 - (c) Reasons for cessation of validity.

Date... ..19 Signature or Thumb Impression of applicant.

FORM 'C'

To, (See Rule 4)

The Mechanical Inspector.

I hereby apply for the renewal of the Certificate of Fitness described below:—

1. Particulars of boat, type, dimension etc.
2. License No. (if any)
3. Name of owner.
4. Address of owner.
5. Place where the boat is ordinarily kept.
6. No. of certificate of fitness and date of issue of last renewal.
7. Authority by which the certificate of fitness was issued or last renewed.

Date19 Signature or Thumb Impression of applicant.

FORM 'D'

INTIMATION OF TRANSFER OF OWNERSHIP OF A BOAT

To (See Rule 4)

The Mechanical Inspector,

I.....S/o.....of forward herewith the certificate of fitness/licence of Boat No..... the ownership of which has been transferred to me by..... and hereby request that the said Boat may be transferred in my name and the Certificate of Fitness be amended accordingly.

Signature or Thumb Impression of Transferer.

Signature or Thumb Impression of Transferee.

Date.....19 .

FORM 'E'

COMMUNICATION TO THE LICENSING OFFICER OF TRANSFER OF OWNERSHIP OF A BOAT.

(See Rule 4)

To

The Licensing Officer,

Boat No owned by.....S/o.....
 has been transferred in the name of.....S/o.....
 with effect from the.....day of.....19 .

Date.....19 .

Mechanical Inspector,

FORM 'F'

APPLICATION FOR LICENSE

(See Rule 5)

To

The Regional Transport Officer/Licensing Officer,

In accordance with the provisions of section 7 of the Rajasthan Regulation of Boating Act, 1956, I hereby apply for a licence.

1. Full name.
2. Father's name.
3. Address.
4. The river or lake together with route
for which the licence is required.
5. Type of Boat.
6. Approximate Seating capacity.
7. Profession of the applicant.

Date.....19 .

Signature or Thumb Impression
of applicant.

FORM 'G'

LICENCE TO PLY A BOAT FOR HIRE UNDER SECTION 7
 OF THE RAJASTHAN REGULATION OF BOATING ACT 1956

(See Rule 5)

- Fitness certificate No.
- Type of Boat.
- Dimensions of boat.
- Name and address of person/persons to
whom licence is granted.
- Place of plying.
- Period for which licence is granted.
- Conditions of licence.

Signature of the Licen-
sing Authority.

Note—Any licence may be suspended if the boat be not maintained in proper working condition or if delays or obstructions to traveller occur or for other fault which in the judgment of the officer not below the rank of a Regional Transport Officer, demand it.

By Order of the Governor,
 C. S. Gupta,
 Secretary to the Government.

Notifications under

RAJASTHAN REGULATION OF BOATING ACT, 1956.

Published in Raj. Raj-patra part IV (c) dated July 9, 1959 at page 325

HOME DEPARTMENT (B)

Notification

Jaipur June 22, 1959.

No. D. 3807/F. 17 (4) HB/57.—In exercise of the powers conferred by sub-section (3) of section 1 of the Rajasthan Regulation of Boating Act, 1956 (Act No. 26 of 1956) the Government of Rajasthan does, hereby, direct that the said Act shall come into force on the day this notification is published in the official Gazette.

By Order of the Governor,

Z. S. JHALA

Home Secretary.

Rules and Notifications under

RELIEF OF AGRICULTURAL INDEBTEDNESS ACT, 1957.
(RAJ. ACT No. 28 OF 1957)

The Rajasthan Relief of Agricultural Indebtedness Rules, 1957.

Revenue 'D' Department.

NOTIFICATION.

Jaipur, December 19, 1957.

No. F. 1 (1681 Rev. D/57).—In exercise of the powers conferred by section 23 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957 (Rajasthan Act No. 28 of 1957), the State Government is pleased to make the following rules, namely:—

Notes.

These rules have been framed under the authority of section 23 of the Act which reads as under:—

The State Government may, by notification in the official Gazette, make rules—

- (a) regarding any matter which is required to be or may be prescribed under this Act;
- (b) prescribing the manner in which notices shall be issued, served and published under this Act;
- (c) prescribing the records to be kept and the returns to be made by a Debt Relief Court,
- (d) prescribing the jurisdiction of Debt Relief Courts;
- (e) determining the paying capacity of a debtor;
- (f) generally for carrying into effect the purposes of this Act.

1. *Short title extent and commencement*.—(1) These rules may be called the Rajasthan Relief of Agricultural Indebtedness Rules, 1957.

(2) They shall extend to the whole of the State of Rajasthan.

(3) They shall come into force on the date of their publication in the Official Gazette.

2. *Interpretations*.—In these rules, unless there is anything repugnant in the subject or context;—

(i) "Act" means the Rajasthan Relief of Agricultural Indebtedness Act, 1957 (Rajasthan Act 28 of 1957).

(ii) "Form" means a form appended to these rules.

(iii) "Section" means a section of the Act.

3. *Establishment and jurisdiction of Debt Relief courts and the qualifications of their judges*.—(1) The State Government shall by notification in the Official Gazette, establish Debt Relief Courts under section 3 with such jurisdiction as it may fix from time to time.

(2) No persons shall be appointed a judge of a Debt Relief Court unless he—

(a) is or has been a Munsiff or Civil Judge, or

(b) has practised as an Advocate for not less than five years or as a pleader for not less than seven years.

These rules have been first published in Rajasthan Raj-patra dated January 16, 1958 part IV (c) at page 920.

Notes.

Section 3 of the Act provides for the establishment of Debt Relief Courts and requires the State Government to appoint persons possessing prescribed qualifications to be Judges of such Courts. This rule prescribes the qualifications as required under section 3 of the Act.

4. *Form of applications under section 5*.—An application under section 5 shall be in Form I. It shall be presented to the court during office hours by the applicant personally, or through a legal practitioner or any duly authorised agent, or may be sent by registered post addressed to the court, and shall be received by the court or by such person as may be authorised by the court to receive such applications.

Notes.

Section 5 of the Act permits a debtor to apply for stay of proceedings so as to enable him to file an application. Under Section 6 of the Act before Debt Relief Court. Sub-section (2) of section 5 gives particulars which such application shall contain and clause (e) of this sub-section requires that the application shall contain such other particulars also as may be prescribed. This rule prescribes the form of application under section 5 and other particulars as required under clause (e) of sub-section (2) of section 5 of the Act.

5. *Form of applications under section 6*.—An application under section 6 shall be in Form II.

Notes.

Sub-section (1) of section 6 provides that a debtor can file an application before the Debt Relief Court for the determination of his debts. This rule prescribes the form of such application.

6. *Manner of issue of notice under section 6 (3)*.—The notice of admission of an application under sub-section (1) of section 6 shall be sent to the court concerned by registered post at the expense of the applicant, or through the applicant if not much time is left for sending such notice by post.

Notes.

Sub section (3) of section 6 requires that the notice of application having been admitted should be given to the Court before whom proceedings against the debtor are pending.

7. *Manner of issue of notice under section 7*.—In addition to affixing copies of a notice under section 7 to the court-house as required by that section, the copies of the notice and of the application shall be sent by registered post to every creditor named by the applicant, at his expense.

Notes.

Section 7 of the Act requires that:—

Upon the admission of an application under section 6 all creditors of the applicant, including those to whom any liability referred to in section 4 is due, shall be joined as parties to the proceedings and the Debt Relief Court shall pass an order fixing a date of hearing, shall cause notice of such date, together with a copy of the application, to be served on all such creditors of the applicant and shall cause copies of such notice and application to be affixed to the Court house.

8. *Determination of paying capacity for purposes of section 11*.—The paying capacity of a debtor for the purposes of section 11.

shall be deemed to be the value of his property arrived at in the manner following:—

(1) 60 per cent of the market value of the alienable property determined in accordance with rule 9 provided that when the property or part thereof yields income but the market value of such property or part cannot be determined, the value of such property or part shall be the amount of income capitalised at 6 per cent per annum; and

(2) annual net income of the property which is inalienable under any law, multiplied by 12, and

(3) deduction from the total value determined in accordance with clauses (1) and (2) above of the amount payable towards the claims referred to in section 4.

9. *Manner of determining market value for purposes of Rule 8:—*For purposes of rule 8, the market value of the debtor's movable and immovable properties shall be determined by the Court in the manner specified below:—

(1) In the case of immovable property by taking into consideration:—

(a) the bonafide sales and leases of the property in question during the preceding 12 years;

(b) the bonafide sales and leases of similar property in the neighbourhood during the preceding 12 years; and

(c) the valuation of the property in question by a suitable person appointed as a valuer by it.

(2) In the case of movable property, by taking into consideration the value of the property in question made by a person appointed as valuer and also by questioning the parties concerned and by making such other enquiry as it may deem fit.

(3) In the case of lands other than lands which under any law for the time being in force are not transferable or alienable except with the previous sanction of Collector or the State Government by taking into consideration:—

(a) the bonafide sales and leases of the land in question during the preceding 12 years, if any;

(b) the bonafide sales and leases of similar lands in the neighbourhood during the preceding 12 years; and

(c) after ascertaining the valuation of the lands question from the Tehsildar of the Tehsil concerned.

10. *Manner of preparation of scheme of repayment under section 11:—*The scheme of repayment of the debts as determined under section 10 shall be prepared subject to the following provisions :—

(i) the amounts of the secured debts as determined under section 10 shall be charged on the properties on which the have been secured, an earlier debt having preference over a later debt,

- (ii) all unsecured debts and such of the secured debts as have not been satisfied under clause (i) shall be paid prorate.

11. *Manner of fixing instalments under sub-section (3) of section 11:*—The total number of annual instalments shall not exceed 12:

Provided that in fixing the amount of instalments in which the debt shall be paid, the court shall ascertain the net annual income of the debtor and the total amount of instalments payable by the debtor shall not exceed the net annual income.

Explanation.—For the purpose of this clause the net annual income of the debtor shall mean the balance of his annual income after deducting (i) such sums as may be considered necessary for the payment of liability, if any, imposed on the debtor under a decree, or order for maintenance passed by a competent court; (ii) such sum as may be considered necessary for the maintenance of the debtor and his dependants; and (iii) the sum required by the debtor to pay the assessment and taxes in respect of current year to Government and to local authorities.

Notes

The rules-8, 9, 10 and 11 are meant to put into effect the requirements of section 11 of the Act which reads as under:—

(1) When the amount due has been determined under section 10, the Debt Relief Court shall, after taking into account the liability of the debtor in respect of claims referred to in section 4, prepare a scheme of repayment of the debtor's debts.

(2) If the debtor has transferable property which he is willing to transfer to enable him to repay the whole or any part of his debts, the Debt Relief Court may sanction such transfer on such conditions as it may think necessary to impose in order to safeguard the rights of the creditors including those to whom any liability referred to in section 4 is due and may grant such reasonable time as is necessary for the debtor to transfer such property:

Provided that, when there is any mortgage, lien or charge upon the property, such sanction shall be given only upon terms which will ensure that such mortgage, lien or charge shall subsist to such extent as is sufficient to safeguard the interests of the secured creditor:

Provided further that, when a transfer has been agreed to before the Debt Relief Court by the parties to the proceedings and either party fails to complete the transaction within a period of sixty days, the Court may take action, as far as may be, under Order XXI, rule 32 of the First Schedule to the Code of Civil Procedure, 1908, (Central Act of 1908).

(3) If, after the transfer of property, if any, under sub-section (2), the debts as determined under section 10 have not been satisfied, the Debt Relief Court shall fix instalments for the repayment of the remaining debts in such manner as may be prescribed and may, in case of default, order payment of simple interest at a rate not exceeding four per cent if the debt is unsecured and three percent if it is secured:

Provided that, if, in the opinion of the Court, such debtor has unreasonably refused to transfer property in satisfaction of the whole or part of his debts, it may award a rate of interest not exceeding six per cent per annum in the case of secured loans and nine per cent per annum in the case of unsecured loans:

Provided further that, in fixing instalments the Debt Relief Court shall have regard to the extent of the transferable property in the possession of the debtor and his paying capacity to be determined by rules made by the State Government in this behalf.

(4) When instalments have been fixed under the preceding sub-section, the Debt Relief Court shall draw up a final decree under its seal and signature of the Judge or Judges thereof and such decree shall be deemed to be a decree of the lowest civil court having jurisdiction over the local area in which the debtor ordinary resides or earns his livelihood and shall be executable as such but no appeal shall lie therefrom nor shall lawyer's fee be taxed therein.

12. *Records and Returns*.—(1) Every Debt Relief Court shall maintain the following registers:—

- (i) a register of cases instituted under the Act, in Form III.
- (ii) the Registers mentioned in Appendix C to the General Rules (Civil) with the exception of those listed at Sl. Nos. 32, 34, 35, 36, 39, 40, 41, 42, 47, 48, 49, 50, 51, 52, 53, 55, 58, 59, 60, 62, 65, 74, 75, 76, 77, 80, 81, 82, 83, 84, 85, 86, 87, 89, 93, 94, 95 and 96 of the said Appendix; and

- (iii) such other registers as the State Government may, from time to time, direct the court to maintain.

(2) A consolidated statement giving an abstract of the register in Form III, and such other returns as the submitted by every debt relief court to the Secretary to the Government Revenue Department, within three months of the close of every financial year.

Notes

List of registers mentioned in Appendix 'C' to the General Rules (Civil), 1952 is reproduced as Appendix I to these rules.

FORM No. I.

(See Rule 4)

To:

The Court of....

Sub:—Application u/s. 5 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957 for stay of proceeding in civil suit/insolvency proceedings. No....of....
195....
 V/s....
 Suit for recover of....
etc.

Sir,

I.... S/o.... caste....
 resident of.... Tehsil.... District....
 hereby state as under :—

- (a) I am an agriculturist within the meaning of clause (b) of section 2 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957.

- (b) I normally reside at.... Tehsil.....
 District....

6.] **The Rajasthan Relief of Agricultural Indebtedness Rules, 1957.**

- (c) The amounts and particulars of all claims outstanding against me including those referred to in section 4 of the Rajasthan Relief of Agricultural, Indebtedness Act, 1957, as nearly as ascertainable and the names and addresses of my creditors are as follows :—

S. No. of debt.	Name parentage caste, residence and full address of creditor	princi pal	Amount of debt		
			Interest	Total clai- med by the credit- tor.	Amount if any, admitted by the debtor.
1.	2.	3.	4.	5.	6.

History of each debt with parti- culars of the origi- nal principal and rate of interest chargeable.	Particulars of debts for which the debtor is laible as surety, joint surety or joint debtor.		Name, parentage caste, residence and full address of debtor, joint surety or joint debtor.	R E M A R K S
	Amount of debt.	Nature of lia- bility.		
7.	8.	9.	10.	11.

- (d) The particulars of my property including claims due to me are as follows:—

- (a) Immovable property including property outside Rajasthan State.

Specification of the property with boundaries where necessary.	Name of the village with survey Nos.			
	Survey Nos.	Area in acres.	Government assessment	Nature of ten- ure.
1.	2.	3.	4.	5.

Annual income derived.	Market value.	Details of any attach- ment, mort- gage, lies or charge subsisting thereon.	Name, parentages caste, residences and full addresses of the co-sharers, of the debtors, if any.	Remarks.
6.	7.	8.	9.	10.

(b) Movable property including cash.

S. No.	Description	Estimated value.	place where it may be found.	Details of any pledge, charge or line there-on.	Remarks.
1.	2.	3.	4.	5.	6.

(C) Claims due

Name, parentage, caste, residence and full address of the person from whom the claim is due.	Amount due		Particulars of claims including date of commencement, rate of interest whether secured and if so, how, etc.	Nature of documents evidencing the claim and in whose possession.	R E M A R K S
	Prin- cipal.	Interest			
1.	2.	3.	4	5.	6.

(e) I earn my livelihood wholly or mainly from agriculture/rent from agricultural land, I being a person mentioned in clause of sub-section (1) of section 46 of the Rajasthan Tenancy Act, 1955/ordinarily engaged in agriculturals *labour/work as an agricultural artisan. The particulars of the *agricultural land/plantation/orchard/cattle, camel, sheep, goats for grazing purposes *held/possessed by me are:—

Name of village with name of Tehsil and District.	Khewat	Khatauni No.	Khasra No.	Area
1.	2.	3.	4.	5.
Soil classification.	Land revenue or rent assessed			
6.	7.			

A certified copy of the *Khewat/Khatauni is attached.

I, therefore, hereby apply for stay of proceedings in the above mentioned suit/insolvency proceedings to enable me to file an application under section 6 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957.

Signature of the applicant.

Dated.....195

*Strike out whichever is inapplicable.

FORM No. II.

(See Rule 5)

To:

The Debt Relief Court.... ..

Sub:—Application u/s 6 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957.

Sir,

I.... ..S/o.... ..Caste.....
 resident.... ..Tehsil.... ..District.....
 hereby state as under:—

- (a) I am an agriculturist within the meaning of clause (b) of section 2 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957.
- (b) I normally reside at.... ..Tehsil.....
 District.....
- (c) The amounts and particulars of all claims outstanding against me including those referred to in section 4 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957 as nearly as ascertainable, and the names and addresses of my creditors are as follows:—

S. No. of debt.	Name, parentage, caste, residence and full address of creditor.	Amount of debt.			
		Principal.	Interest	Total claim by the creditor.	Amount if any, admitted by the debtor.
1	2	3	4	5	6
History of each debt with particulars of the original principal and rate of interest chargeable.	Particulars of debts for which the debtor is liable as surety, joint debtor.				R E M A R K S
	Amount of debt	Nature of liability.	Name, parentage, caste, residence and full address of debtor, joint surety or joint debtor.		
7	8	9	10	11	

(d) The particulars of my property including claims due to me are as follows.—

(a) Immovable property including property outside Rajasthan state.

Specification of the property with boundaries where necessary.	Name of the village with survey Nos.			Nature of tenure.
	Survey Nos.	Area in acres.	Government assessment	
1	2	3	4	5
Annual income derived.	Market value.	Details of any attachment, mortgage, lien or charge subsisting thereon.	Names, parentages, caste, residences and full addresses of the co-sharers of the debtor, if any.	Remarks.
6	7	8	9	10

(b) Movable property including cash.

S. No.	Description	Estimated value.	Place where it may be found.	Details of any pledge, charge or lien there on	Remarks.
1	2	3	4	5	6

(c) Claims due.

Name parentage, caste, residence and full address of the person from whom the claim is due.	Amount due		Particulars of claims including date of commencement, rate of interest whether secured and if so, how etc.	Nature of documents evidencing the claim and in whose possession	R E M A R K S
	Principal	Interest.			
1.	2.	3.	4	5.	6.

(e) I earn my livelihood wholly or mainly from agriculture/rent from agricultural land, I being a person mentioned in clause () of sub-section (1) of section 46 of the Rajasthan Tenancy Act, 1955/ordinarily engage in agricultural labour/work as an agricultural artisan. The particulars of the agricultural land/plantation/orchard/cattle, camel sheep, goats for grazing purposes held/possessed by me are:—

Name of Village with name of Teshil and Dis- trict.	Khewat No.	Khatauni No.	Khasra No.	Area.
1.	2.	3.	4.	5.

Soil classification	Land revenue or rent assessed.
6.	7.

A certification copy of the *Khewat/Khatauni is attached.

I, therefore, submit this application under section 6 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957 for the determination of my debts in accordance with the provisions of the said Act.

Signature of the applicant.

Dated.....195

*Strike out whichever
is inapplicable-

FORM No. III.

(See Rule 12)

Register of cases instituted under the Rajasthan
Relief of Agricultural Indebtedness Act, 1957.

S. No.	Name of applicant with parentage, cast and residence.	Whether agricultural u/s. 2 (b) (i) or (2) (b) (ii).
1.	2.	3.

Name of village with name of Tehsil and Dis- trict in which normally resi- ding.	Total amount of claims against the applicant including claims referred to in section 4.	Whether application allowed or rejected.
4.	5.	6.

Amounts determined to be due u/s. 10 as compared with total amount of debts.	Whether debtor's property transferred in repayment of determined debt. If so, valuation of such property.
7.	8.

Whether annual instalments fixed for repayment. If so, aggregate amount to be paid by instalments and maximum period in which instalments to be paid.	Remarks.
9.	10.

By Order of the Governor,
M. G. DALELA,
Secretary to the Government

APPENDIX I.

(1) List of registers prescribed by the General rules (Civil),
1952.

Serial No.	Description	Reference to rule.
1	Staff Attendance Register i. Ministerial staff. ii. Non-ministerial staff iii. Process Servers.	7
2	'Judges' Attendance Register	12
3	List of Legal Practitioners authorised to execute commissions	59 (1)
4	Process Servers Dairy	121
5	Register of requisitions for records	183
6	Register of applications for information	195
7	Register of records taken by Presiding Officers to their residence.	197
8	Register of Inspections of records	211
9	Register of Applications for copies	221 (iii)
10	Register of records handed over to copyists	221 (iii)
11	Register of sanctioned estimates of copies charges for maps, plans etc	226
12	Register of applications for copies disposed of	230
13	Register of words copied by each copyist	242
14	Register of Receipts of Deposits	253
15	Register of Repayments of Deposits	253
16	Register of Petty Receipts and Repayment	253
17	Register of Applications for Repayment Orders	253
18	Register of Applications for Refund of Lapsed Deposits	253
19	Deposit Cash-Book (subsidiary)	253
20	Register of Revenue Receipts	253
21	Register of Money Orders received	253
21A	Register of payments made	253
22	Register of Tenders	253
23	Pass-Book	253
24	Acquittance Rolls	253
25	Cash-Book (General)	253
26	Register of Contingencies	253
27	Register of Salary Bills	253
28	Register of T. A. Bills	253
29	Register of Invoices	253
30	Establishment Order-Book	301

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31	Register of articles deposited with Nazir	303
32	Register of of Civil suits	330
33	Register of Original suits disposed of	....	330
34	Register of Execution Applications	....	330
35	Register of Execution Applications disposed of	....	330
36	Register of Miscellaneous Judicial Cases not relating to other cases	....	330
37	Register of Returned Documents	....	330
38	Register showing the classification and value of suits instituted	....	330
39	Register of cases in which salaries of Public Officers and Railway Servants are attached	..	330
40	Register of Miscellaneous Cases(Judicial) relating to other cases	....	330
41	Register of Persons committed to Jail	....	330
42	Register of proceeding taken in execution of orders received from the High Court.	....	330
43	Register of Records Requisitioned and Returned	....	330
44	Register of Persons Summoned and Examined...	....	330
45	Register of Injunctions and Stay Orders	....	330
46	Memorandum Book Dates for cases	..	331
47	Register of Appeals from Decrees	....	333
48	Register of Appeals from Decrees disposed of	..	333
49	Register of Miscellaneous Appeals	....	333
50	Register of Miscellaneous Appeals disposed of	....	333
50A	Register of Revision cases under the Gram panchayat Act.	....	Nil
51	Insolvency Register	....	334
52	Register of Insolvent's estates in the hands of Receivers.	....	334
53	Gradation List of establishment of Judgeship	....	335
54	Process Register	....	336
55	Register of Peons (Process-servers)	....	336
56	Despatch Register (Local)	....	336
57	Despatch Register (Postal)	....	336
58	Register of Orders issued to Amins	....	337
59	Amin's Dairy.	....	338
60	Amin's Proceedings Register	....	338
61	Amin's Property Register	....	338
62	Amin's Cash Register	....	338
63	Register of Court fees and Process-fees	....	339
64	Register of Casual leave	....	340
65	Confidential Register for recording minutes regarding subordinate Judicial Officers	....	356
66	General Register of Correspondence files	....	365
67	Register of letters received	....	367
68	Register of letters issued	....	368
69	File-Index	....	375

0	Register of General Letters and Circulars	....	378 (4)
1	Service Books of Officials	....	387 (11)
2	Character Rolls	....	387 (11)
73	General Register of Books	....	390
74	Register of Periodicals received	....	390
75	Classified catalogue of Books	....	390
76	Register of Books issued from Library	....	394
77	Register of Accounts furnished by guardians under section 34 of the Guardians and Wards Act	....	417
78	Cash Book	....	435
79	Personal Ledger	....	443 (8)
80	Receiver's Register of insolvent's Movable property	....	443 (11)
81	Receiver's Register of Miscellaneous demands	....	443 (11)
82	Receiver's Register of insolvent's Immovable property	....	443 (12)
83	Receiver's Bahi khata	....	443 (12)
84	Receiver's Register of Insolvents Book-debts	....	443 (15)
85	Register of Dividends	....	443 (16)
86	Register of suits by Receiver	....	443 (19)
87	Stock-Book of Non-saleable printed forms	....	472
88	Register of non-saleable printed forms	....	472
89	Register of saleable forms	....	473
90	Stationery Register	....	476
91	Stock-Book of stationery articles	....	476
92	Register of securities	....	516
93	Register of pleaders	....	526
94	List of approved senior practitioners	....	528
95	Register of recognised pleaders' clerks	....	581
96	Register of Licensed Petitions writers	....	598
97	Stock Register	....	631
98	Register of petitions to be maintained by licensed petition writers	....	596

Notifications under

RAJASTHAN RELIEF OF AGRICULTURAL INDEBTEDNESS ACT, 1957.

Published in Raj. Raj-patra Dated January 16, 1958 part IV (c) at page 919.

Revenue 'D' Department
NOTIFICATION

Jaipur, December 18, 1957.

No. F. 1 (1681) Rev. D/57.—In exercise of the powers conferred by sub-section (3) of section 1 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957 (Rajasthan Act 28 of 1957) the State Government does hereby appoint the 15th day of February, 1958 as the date on which the said Act shall come into force.

By Order of the Governor,
R. N. HAWA,
Secretary to the Government.

Published in Raj. Raj-patra Dated February 6, 1958 part IV [c] at page 965.

Revenue (D) Department.
NOTIFICATION

Jaipur, January 29, 1958.

No. F. 1 (1681) Rev. D/57.—In exercise of the powers conferred by sub-section (3) of section 1 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957 (Rajasthan Act No. 28 of 1957), read with section 23 of the Rajasthan General Clauses Act, 1955 (Rajasthan Act No. 8 of 1955), the State Government is hereby pleased to rescind the Notification bearing even number, dated the 18th December, 1957, whereby the 15th of February, 1958, was appointed as the date on which the aforesaid Act shall come into force.

By Order of the Governor,
R. N. HAWA,
Secretary to the Government.

Published in Raj. Raj-patra Dated May 2, 1958 part IV (c) at page 37:

Revenue 'D' Department
NOTIFICATION

Jaipur, May 2, 1958.

No. F. (1) (1681) Rev. D/57.—In exercise of the powers conferred by sub-section (3) of section 1 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957 (Rajasthan Act 28 of 1957), the State Government does hereby appoint the 15th day of May, 1958, as the date on which the said Act shall come into force.

By Order of the Governor,
M. G. DALELA,
Secretary to the Government.

Revenue Department
NOTIFICATIONS
Jaipur, May 1, 1958.

No. F. 1 (1681) Rev./D/57:—In exercise of the powers conferred by section 23 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957 (Rajasthan Act No. 28 of 1957) the State Government is pleased to make the following amendment to the Rajasthan Relief of Agricultural Indebtedness Rules, 1957, namely—

In the said Rules—

for clause (a) of sub rule (2) of rule 3, the following shall be substituted, namely—
“is or has been a Munsif or Civil Judge.”

By Order of the Governor,
R. N. HAWA,
Secretary to the Government.

Jaipur, May 2, 1958.

No. F. 1 (1681) Rev. D./57.—In pursuance of section 3 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957 (Act No. 28 of 1957) read with sub-rule (1) of rule 3 of the Rajasthan Relief of Agricultural Indebtedness Rules, 1957, the State Government hereby—

- (1) directs that the Civil Courts mentioned in column 2 of the Schedule hereto annexed shall be the Debt Relief Courts in the State, with the Headquarters and territorial and pecuniary jurisdictions indicated in columns 3, 4 and 5 respectively thereof; and
- (2) appoints the presiding officers of the said Civil Courts, in virtue of their office, to be the judges of the said Debt Relief Courts.

This shall have effect as from the 15th may, 1958.

THE SCHEDULE

S. No.	Name of the Court.	Head Quarters.	Territorial Limits.	Pecuniary Jurisdiction	Remarks.
1	2	3	4	5	6
I					
AJMER DIVISION					
[1] District Ajmer					
1	Senior Civil Judge, Kishengarh	.... Kishengarh	Kishengarh Sub-Division	Unlimited.	
2	Civil Judge, Ajmer, Judge Small Cause Court and Additional Civil Judge, Ajmer.	.... Ajmer	(1) Ajmer Sub-Division. (2) Kekri Sub-Division.	Exceeding Rs. 5,000/-	
3	Civil Judge, Beawar	.... Beawar	Beawar Sub-Division including Todgarh	Exceeding Rs. 5,000/- up to	
3A	Munsiff, Beawar.	.... Beawar	Beawar Sub-Division including Todgarh	Rs. 5,000/- up to	
3B	Munsiff, Nasirabad.	.... Nasirabad	Nasirabad Cantonment and all villages under Police Station Nasirabad	Rs. 5,000/-	
			Ajmer Municipal Limits.	Upto Rs. 5000/-	
4	Munsiff Ajmer City Additional	.... Ajmer	Ajmer Sub-Division (Excluding Ajmer Municipal Limits, and Nasirabad Cantonment and all villages under Police Station Nasirabad.	Upto Rs. 5,000/-	
5	Munsiff, Ajmer City	.... Ajmer			
	Munsiff, Ajmer District				
6	Munsiff Kekri	.... Kekri	Kekri Sub-Division and Sarwar Tehsil.	Upto Rs. 5,000/-	

(2) District Alwar.				Exceeding Rs.
7	Civil Judge, Alwar	....	Alwar District	5,000/-
8	Munsiff, Alwar	....	Alwar Tehsil (Including City)	Upto Rs. 5,000/-
9	Munsiff, Rajgarh	....	Rajgarh Tehsil	Upto Rs. 5,000/-
10	Munsiff, Thangazi	....	Thangazi Tehsil	Upto Rs. 5,000/-
11	Munsiff, Lachmangarh	....	Lachmangarh Tehsil	Upto Rs. 5,000/-
12	Munsiff, Behror	....	Behror Sub-Division	Upto Rs. 5,000/-
13	Munsiff, Tijara (Kishangarh)	....	Tijara Sub-Division	Upto Rs. 5,000/-
(3) District Bharatpur.				
14	Senior Civil Judge, Dholpur	....	Dholpur Sub-Division	Exceeding Rs. 5,000/-
15	Civil Judge, Bharatpur	....	(1) Bayana and Deeg Sub-Divisions.	Exceeding Rs. 5,000/-
16	Munsiff, Bayana	....	(2) Bharatpur Sub Division.	Unlimited
17	Munsiff, Deeg	....	Bayana Sub-Division.	Upto Rs. 5,000/-
18	Munsiff, Dholpur	....	Deeg Sub Division	Upto Rs. 5,000/-
[4] District Jaipur.				
19	Civil Judge, Jaipur City	....	Jaipur City (Municipal Limits)	Exceeding Rs. 5,000/-
20	Civil Judge, Jaipur District	....	Jaipur Sub-Division (Excluding Jaipur City) and Amber, Dausa and Shahpura Sub-Divisions and Phagi Tehsil.	Exceeding Rs. 5,000/-
21	Civil Judge, Sambher	....	Phulera Sub-Division excluding Phagi Tehsil.	Unlimited.
22	Munsiff, Jaipur (East)	....	Jaipur (Eastern Part)	Upto Rs. 5,000/-

23	Munsiff, Jaipur (West)	Jaipur	Jaipur (Western Part)	Upto Rs. 5,000/-
24	Munsiff, Jaipur District	Jaipur	(1) Jaipur Sub-Division (Excluding Jaipur City)	Upto Rs. 5,000/-
25	Munsiff, Bandikui	Bandikui	(2) Amber Sub-Division.	Upto Rs. 5,000/-
26	Munsiff Dausa	Dausa	(3) Phagi Tehsil of Phulera Sub-Division.	Upto Rs. 5,000/-
27	Munsiff, Kotputli	Kotputli	Bandikui and Sikrai Tehsils	Upto Rs. 5,000/-
28	Munsiff Shahpura	Shahpura	Dausa and Lalsot Tehsils	Upto Rs. 5,000/-
29	Civil Judge, Jhunjhunu	[5] District Jhunjhunu Jhunjhunu	Kotputli Tehsil	Unlimited.
30	Senior Civil Judge, Sikar	[6] District Sikar.	Bairath Tehsil	(1) Exceeding Rs. 5,000/-
31	Civil Judge, Neem-ka Thana	Sikar.	(1) Sikar Sub-Division	(2) Unlimited.
32	Munsiff, Sikar	Neem-ka Thana	(2) Fatehpur Sub-Division	Unlimited,
33	Senior Civil Judge, Gangapur	Sikar	Neem-Ka-Thana Sub-Division	Upto Rs. 5,000/-
34	Munsiff, Sawai Modhpur	Sawai Modhpur	Sikar Sub-Division	Exceeding Rs. 5,000/-
35	Munsiff, Hindaun	Sawai Modhpur	Sawai Madhopur District	Upto Rs. 5,000/-
36	Munsiff, Gangapur	Hindaun	Sawai Madhopur Sub- Division	Upto Rs. 5,000/-
37	Munsiff, Karauli	Karauli	Hindaun Sub-Division	Upto Rs. 5,000/-
			Gangapur Sub-Division	
			Karauli Sub-Division	

38	Senior Civil Judge, Tonk	.... Tonk	[8] District Tonk	Unlimited.
39	Civil Judge, Jaipur District	.... Jaipur	Tonk Sub-Division Malpura Sub-Division	Exceeding Rs. 5,000/- Upto Rs. 5,000/-
40	Munsiff, Malpura	.... Malpura	Malpura Sub-Division	
II				
<i>BIKANER DIVISION</i>				
41	Civil Judge, Bikaner	.... Bikaner	[9] District Bikaner Bikaner District	Exceeding Rs. 5,000/- Upto Rs. 5,000/-
42	Munsiff, Bikaner	.... Bikaner	Bikaner District	
43	Senior Civil Judge, Churu	.... Churu	[10] District Churu	Unlimited.
44	Civil Judge, Ratangarh	.... Ratangarh	Churu Sub-Division Ratangarh Sub-Division	Unlimited.
45	Civil Judge, Ganganagar	.... Ganganagar	[11] District Ganganagar	Unlimited.
46	Civil Judge, Suratgarh	.... Suratgarh	Ganganagar and Karanpur Sub-Divisions (1) Sadulgarh and Nohar Sub-Divisions (2) Rai Singhnagar Sub- Division Sadulgarh Tehsil	
47.	Munsiff, Sadulgarh/Hanuma- ngarh]	.... Bhadra]	Nohar Sub-Division.	(1) Exceeding Rs. 5,000/- (2) Unlimited.
48.	Munsiff, Bhadra	.... Bhadra]		Upto Rs. 5,000/-
III				
49.	Civil Judge,	.... Balotra	Jodhpur Division (12) District Barmer (1) Barmer District excluding Barmer Sheo, and Chho- htan Tehsils.	Upto Rs. 5,000/- Unlimited.

50.	Munsiff, Barmer	.... Barmer	(2) Tehsils of Sheo, Barmer and Chhohtan Revenue Tehsils of (i) Sheo (ii) Barmer and (iii) Chhohtan	Exceeding Rs.5,000/- Upto Rs.5,000/-
51.	Senior Civil Jalore	.... Jalore	(13) District Jalore Jalore District	Exceeding Rs.5,000/- Upto Rs.5,000/- Upto Rs.5,000/- Upto Rs.5,000/-
52.	Munsiff, Jalore	.... Jalore	Jalore and Ahore Tehsils	Exceeding Rs.5,000/-
53.	Munsiff, Sanchohore	.... Sanchohore	Sanchohore Tehsil	Upto Rs.5,000/-
54.	Munsiff, Bhinmal	.... Bhinmal	Jaswantpura Tehsil	Upto Rs.5,000/-
55.	Civil Judge, Jaisalmer	.... Jaisalmer	(14) District Jaisalmer. Jaisalmer District	Unlimited.
56.	Civil Judge, Jodhpur	.... Jodhpur	(15) District Jodhpur. Jodhpur District.	Exceeding Rs.5,000/- Upto Rs.5,000/- Upto Rs.5,000/-
57.	Munsiff Jodhpur City	.... Jodhpur	Jodhpur City	Exceeding Rs.5,000/-
58.	Munsiff, Jodhpur District	.... Jodhpur	Tehsil of Shergarh, Osian and Jodhpur (Excluding Jodhpur City)	Upto Rs.5,000/- Upto Rs.5,000/-
59.	Munsiff, Bilara	.... Bilara	Bilara Tehsil	Upto Rs.5,000/-
60.	Munsiff, Phalodi	.... Phalodi	Tehsils of Phalodi, Pokaran and Nachana	Upto Rs.5,000/-
61.	Senior Civil Judge, Merta	Merta	(16) District Nagaur. Merta and Parbatsar sub-Divisions	Exceeding Rs.5,000/- (1) Unlimited (2) Exceeding Rs.5,000
62.	Civil Judge, Nagaur	.... Nagaur	(1) Nagaur Sub-Division (2) Didwana Sub-Division	

63.	Munsiff, Merta	.... Merta	Merta Sub-Division (Tehsils of Merta and Degana).	Upto Rs. 5,000/-.
64.	Munsiff, Parbatsar	.... Parbatsar	Parbatsar Tehsil	Upto Rs. 5,000/-.
65.	Munsiff, Nawa	.... Nawa	Nawa Tehsil	Upto Rs. 5,000/-.
66.	Munsiff, Didwana	.... Didwana	Didwana Sub-Division (Didwana Ladnu Tehsils)	Upto Rs. 5,000/-.
67.	Civil Judge, Pali	.... Pali	(17) District Pali.	
68.	Civil Judge, Sojat	.... Sojat	Pali Tehsil	Unlimited
69.	Munsiff, Bali	.... Bali	Sojat and Jetaran Sub-Divisions.	Exceeding Rs. 5,000/-.
70.	Munsiff, Desuri	.... Desuri	Bali Tehsil	Upto Rs. 5,000/-.
71.	Munsiff, Sojat	.... Sojat	Desuri Tehsil	Upto Rs. 5,000/-.
72.	Munsiff, Jetaran	.... Jetaran	Sojat and Kharchi Tehsils.	Upto Rs. 5,000/-.
73.	Senior Civil Judge, Sirohi	.... Sirohi	Jetaran Sub-Division. (Jetaran and Raipur Tehsils).	Upto Rs. 5,000/-.
74.	Senior Civil Judge, Sirohi	.... Sirohi	Bali Sub-Division	Exceeding Rs. 5,000/-.
75.	Munsiff, Sirohi	.... Sirohi	(18) District Sirohi.	Exceeding Rs. 5,000/-.
76.	Munsiff, Abu Road	.... Abu	Sirohi District Sirohi.	Exceeding Rs. 5,000/-.
77.	Senior Civil Judge, Bundi	.... Bundi	Sirohi Sub-Division	Upto Rs. 5,000/-.
78.	Munsiff, Bundi	.... Bundi	Mt. Abu Sub-Division	Upto Rs. 5,000/-.
IV				
Kota Division				
(19) District Bundi				
77.	Senior Civil Judge, Bundi	.... Bundi	Bundi District	Exceeding Rs. 5,000/-.
78.	Munsiff, Bundi	.... Bundi	Bundi and Nainwa Sub-Division	Upto Rs. 5,000/-.

79.	Senior Civil Judge, Jhalawar	....	(20) District Jhalawar. (1) Pirawa, Bakani Jhal- rapatan Tehsils excluding Unlimited Sunel area.	
80.	Munsiff, Aklera	....	(2) Tehsils of Aklera, Mano- harthana, Khanpur, Dag, Exceeding Gangdhar, Pachpahar Rs. 5,000/- and Sunel area.	
81.	Munsiff, Bhawani Mandi	Bhawani Mandi	Aklera, Manoharthana, Khan- pur Tehsils of Aklera Sub- Upto Rs. 5,000/- Division.	
82.	Senior Civil Judge, Baran	Baran	Pachpahar, Gangdhar and Dag Upto Rs. 5,000/- Tehsils and Sunel Area.	
83.	Civil Judge, Kota	.... Kota	(21) District Kota. (1) Baran and Chabra Sub- Exceeding Divisions excluding Rs. 5,000/- Mangrol Tehsil Unlimited.	
84.	Munsiff, Kota	.... Kota	(2) Tehsil Mangrol. Exceeding Kota and Chechat Sub- Rs. 5,000/- Divisions. Upto Rs. 5,000/-	
85.	Munsiff, Baran	.... Baran	Kota and Chechat Sub- Divisions. Upto Rs. 5,000/- Baran Sub-Division Exclu- ding Mangrol Tehsil	
86.	Senior Civil Judge, Banswara	Banswara	V Udaipur Division. (22) District Banswara. Exceeding Banswara, District Rs. 5,000/-	

87.	Munsiff, Banswara	.... Banswara	Banswara Sub-Division	Upto Rs. 5,000/-
88.	Munsiff, Kushalgarh	.... Kushalgarh	Kushalgarh Sub-Division	Upto Rs. 5,000/-
89.	Civil Judge, Chittorgarh	.... Chittorgarh	(23) District Chittorgarh.	
90.	Civil Judge, Partapgarh	.... Partapgarh	Nimbahera and Kapasin Sub-Divisions	Exceeding Rs. 5,000/-
91.	Munsiff, Nimbahera	.... Nimbahera	Partapgarh Sub-Division	Unlimited.
92.	Munsiff, Chhoti Sadri	.... Chhoti Sadri	Nimbahera Sub-Division excluding Chhoti-Sadri, Bari Sadri and Dungla Tehsil.	Upto Rs. 5,000/-
93.	Munsiff, Kapasin	.... Kapasin	Chhoti Sadri and Badi Sadri	Upto Rs. 5,000/-
94.	Munsiff, Dungla	.... Dungla	Kapasin Sub-Division Dungla Tehsil.	Upto Rs. 5,000/-
95.	Civil Judge, Bhilwara	.... Bhilwara	(24) District Bhilwara.	
			(1) Bhilwara District (Excluding Shahpura Sub-Division and Shahda, Karera and Raipur Tehsils.	(1) Unlimited.
96.	Civil Judge, Shahpura	.... Shahpura	(2) Shahda, Karera and Raipur Tehsils	(2) Exceeding Rs. 5,000/-
97.	Munsiff, Gangapur	.... Gangapur	Shahpura Sub-Division Shahda, Karera and Raipur Tehsils of Bhilwara, Sub-Division	Unlimited.
98.	Civil Judge, Dungarpur	.... Dungarpur	(25) District Dungarpur.	Upto Rs. 5,000/-
			(1) Dungarpur District excluding Sagwara Tehsil.	Unlimited.
99.	Munsiff, Sagwara	.... Sagwara	(2) Sagwara Tehsil.	Exceeding Rs. 5,000/-
			Sagwara Tehsil	Upto Rs. 5,000/-

(26) District Udaipur.

100.	Civil Judge, Udaipur	.... Udaipur	Udaipur District	Exceeding. Rs. 5,000/-
101.	Munsiff, Udaipur City	.... Udaipur	(i) Udaipur City (ii) Girwa Tehsil and (iii) Phalasia Sub-Division.	Upto Rs. 5,000/-
102.	Munsiff, Nathdwara	.... Nathdwara	Khemera Tehsil of Udaipur Sub-Division.	Upto Rs. 5000/-
103.	Munsiff, Bhim	.... Bhim	Bhim Sub-Division	Upto Rs. 5,000/-
104.	Munsiff, Mavli	.... Mavli	Unthala (Vallabhnagar) Sub- Division Excluding Lasadia Tehsil	Upto Rs. 5,000/-
105.	Munsiff, Kanore.	.... Kanore	Lasadia Tehsil	Upto Rs. 5,000/-
106.	Munsiff, Rajsamand	.... Rajsamand	Rajsamand Sub-Division	Upto Rs. 5,000/-
107.	Munsiff, Salumber	.... Salumber	Salumber and Sarda Tehsils	Upto Rs. 5,000/-
108.	Civil Judge, Dungarpur	.... Dungarpur	Kherwara Tehsil	Unlimited.

By Order of the Governor,
R. N. HAWA,
Secretary to the Government.

Revenue (D) Department

NOTIFICATION

Jaipur, September 29, 1958.

No. F. 1(1681)Rev. D/57.—In pursuance of section 3 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957 (Act. No. 28 of 1957), read with sub-rule (1) of rule 3 of the Rajasthan Relief of Agricultural Indebtedness Rules, 1957, the State Government hereby directs that with immediate effect the following amendments shall be made in the Schedule to the Notification No. F. 1(1681)Rev. D/57 dated the 2nd May, 1958, published in the Rajasthan Gazette Extraordinary, Part IV-C of even date, namely:—

AMENDMENTS

In the said Schedule

1. Against S. No. 2, in column 2, add the words "Judge Small Cause Court and Additional Civil Judge, Ajmer".
2. Against S. No. 3, in column 5, for the word, "unlimited" substitute the words and figures "exceeding Rs. 5,000/-".
3. Against S. No. 4, in column 2, add the words, "Additional Munsif, Ajmer City".
4. Between S. Nos. 3 and 4, make the following new entries in their respective columns:—

S.No.	Name of the Court	Headquarters.	Tehsil limits.	Pecuniary jurisdiction
3A	Munsif Beawar.	Beawar.	Beawar sub-division including Todgarh.	Up to Rs. 5,000/-
3B	Munsif Nasirabad.	Nasirabad.	Nasirabad cantonment and all villages under Police Station Nasirabad.	Up to Rs. 5,000/-

5. Against S. No. 5 in column 4, within the brackets after the words "municipal limits" add the words, and Nasirabad Cantonment and all villages under Police Station Nasirabad.

By Order of the Governor.
 RANDHIR SINGH,
 Secretary to the Government.

Note :—These amendments stand incorporated in Notification No. F. 1(1681)Rev./D/57 dated 1st May 1958.

Notifications under

Rajasthan Relief of Agricultural Indebtedness Act and Rules.

Published in Raj. Raj-patra part IV (c) dated February 26, 1959 at page 1459

Revenue (D) Department

NOTIFICATION

Jaipur, January 21, 1959.

No. F. 1 (1681) Rev. D/57.—In pursuance of section 3 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957 (Act No. 28 of 1957), read with sub-rule (1) of rule 3 of the Rajasthan Relief of Agricultural Indebtedness Rules, 1957, the State Government hereby directs that the following further amendments shall be made and shall be deemed always to have been made in the Schedule to Notification of even number dated the 2nd May, 1958 (Published in the Rajasthan Gazette Extraordinary, Part IV-C of even date), as amended by Notification of even number dated the 29th September 1958 (Published in the Rajasthan Gazette Extraordinary Part IV-C, of even date) namely.—

AMENDMENTS

In the said Schedule:—

1. Against section No. 2, in column 2, insert the word 'and' between the words 'Civil' Judge, Ajmer' and 'Judge Small Cause Court and Additional Civil Judge, Ajmer'.

2. Against section No. 4, in column 2, insert the word 'and' between the words 'Munsif Ajmer City' and 'Additional Munsif, Ajmer City'.

By Order of the Governor,
R. K. CHATURVEDI,
Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated August 31, 1959 at page

Revenue (D) Department

NOTIFICATION

Jaipur, August 28, 1959.

No. F. 1 (1681) Rev. D/57.—In pursuance of section 3 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957 (Act No. 28 of 1957) read with sub-rule (1) of rule 3 of the Rajasthan Relief of Agricultural Indebtedness Rules, 1957, the State Government hereby makes the following further amendments with immediate effect in the schedule to Notification No. F. 1 (1681) Rev. D/57 dated 2-5-1958, published in the Rajasthan Gazette, Extraordinary, Part IV-C of even date, namely:—

AMENDMENTS

In the said schedule, against S. No. 89 thereof:—

- (i) the entry appearing below column 4 shall be numbered as sub-entry (1) thereof; and
- (ii) after sub-entry (1) as so re-numbered the following new entries shall be inserted under columns 4 and 5 respectively, namely:—

(ii) Chittorgarh and Begun sub-divisions:— Unlimited.

By Order of the Governor,
R. K. CHATURVEDY,
Secretary to the Government.

Note:—The amendments stand incorporated in Notification No. F. 1 (1681) Rev./D/57 dated 2nd May 1958.

Published in Raj. Raj-patra part IV (c) dated November 17, 1960 at page 488

Law & Judicial (B) Department

NOTIFICATION

Jaipur, October 5, 1960.

No. F. 1 (151) LJ/B/60.—In pursuance of section 3 of the Rajasthan Relief of Agricultural Indebtedness Act, 1957 (Act No/28 of 1957), read with sub-rule (1) of rule 3 of the Rajasthan Relief of Agricultural Indebtedness Rules, 1957 the State Government hereby:—

(1) directs that the Civil Court mentioned in column 2 of the schedule hereto annexed shall be the Debt Relief Court in the State, with the Head-Quarters and territorial and pecuniary jurisdictions indicated in columns 3, 4 and 5 respectively thereof; and

(2) Appoints the presiding officer of the said Civil Court, in virtue of his office to be a Judge of the said Debt Relief Court.

THE SCHEDULE

S. No.	Name of the Court	Head-Quarters	Territorial Limits	Pecuniary Jurisdiction	Remark
1	2	3	4	5	6

JODHPUR DIVISION

District Nagaur.

Civil Judge.	Merta.	Merta.	(i) Merta Sub-Division.	Un-limited.	
			(ii) Parbatsar Sub-Division	Exceeding Rs. 5,000/-	

This shall have effect from the 15th October, 1960.

By Order
DEEWAN CHAND SHARMA,
Secretary to the Government.

Rules and Notifications under

RELIEF UNDERTAKING (SPECIAL PROVISIONS)
ORDINANCE 1960) (RAJ. Ordinance No. 16 OF 1960)

Notifications under

Raj. Relief Undertakings (Special Provisions) Ordinance, 1960.

Published in Raj. Raj-patra part IV (c) dated December 27, 1960 at page

Industries (A) Department

NOTIFICATION

Jaipur, December 26, 1960.

No. F. 2 (101)/A/60.—In exercise of the power conferred by section 3 of the Rajasthan Relief Undertakings (Special Provisions) Ordinance, 1960 (Ordinance No. 16 of 1960), the State Government hereby declares the following undertakings in respect of which a notified order under section 18 A of the Industries (Development and Regulation) Act, 1951 (Central Act No. 65 of 1951) is in operation, as Relief Undertakings with effect from 26th December, 1960 for a period of two years, namely:—

1. The Edward Mills Co. Ltd., Beawar.
2. The Mewar Textile Mills Ltd., Bhilwara.

Further, in exercise of the powers conferred by clause (b) of sub-section (1) of section 4 of the aforesaid Ordinance, the State Government hereby directs that no suit, or other legal proceeding shall be instituted or commenced or if pending shall be proceeded with, against the above industrial undertakings the aforesaid period of two years that they remain relief under takings.

By Order of the Governor,
P. N. SETH,
Dy. Secretary to the Government.

Rules and Notifications under

RELIGIOUS BUILDINGS & PLACES ACT, 1954.
(RAJ. ACT No. 18 OF 1954).

RAJASTHAN Religious Buildings and Places Rules, 1957.

Jaipur, January 30, 1957.

No. F. 1 (750) Kar./50/D. 2640/Rev. B./56.—In exercise of the powers conferred by section 14 of the Rajasthan Religious Buildings and Places Act, 1954 (Act No. XVIII of 1954), the Government of Rajasthan makes the following rules, namely:—

CHAPTER I.

1. *Short title, extent and commencement.*—(a) These rules may be called the Rajasthan Religious Buildings and Places Rules, 1957.

(b) They shall extend to the Pre-reorganisation State of Rajasthan.

(c) They shall come into force upon their publication in the Rajasthan Gazette.

Commentary

Section 14 of Rajasthan Religious Buildings and Places Act, 1954 provides that, "The Government may, by notification in the Rajasthan Gazette, make such rules, consistent with this Act, as may appear to it reasonable regulating all matters that are required by this Act to be prescribed and generally for the purpose of carrying into effect the provisions of this Act."

These rules have been framed in exercise of the powers conferred under this section of the Act.

2. *Definitions.*—In these rules the expression "Section", means a section of the Rajasthan Religious Buildings and Places Act, 1954 and the expression 'Form' means the forms annexed to these rules.

CHAPTER II.

3. *Forms of applications.*—(i) The application to the Collector under Clause (b) of sub-section (1) of section 5 shall be in Form 1.

(ii) The application to the Collector under sub-section (1) of section 6 shall be in Form 2.

Commentary

Sub-Section (1) of section 5 provides that, "No person shall use any public place—

(a) as a permanent religious place, or

(b) save with the previous written permission of the Collector obtained in the prescribed manner, as a temporary religious place".

Sub-section (1) of section 6 further provides that, "No person shall, without first obtaining the written permission of the Collector—

(a) construct any public religious building, or

These rules have been first published in Rajasthan Raj-patra, dated Feb., 21, 1957 in Part IV (c) at page 848.

(b) convert any private or public building or place into a public religious building”.

Explanation.—The temporary use of a building or place for religious purposes on occasions such as Holi, Moharram and the like shall not be deemed to be the conversion thereof into a public religious building.
The application forms referred in this rule have been prescribed by virtue of authority given under these two sub-sections.

4. *Inquiry by the Collector.*—On the presentation of an application under section 5 or section 6, the Collector may consult the Devasthan Department and make enquiries from the Local Police Officer or Local Authority or the neighbours of the place as the case may be, and if necessary, may inspect the site.

Commentary

On presentation of an application under section 5 or 6 of the Act, the Collector is required to make an enquiry under sub-section (1) of section 7 which reads as under :—

“When an application under section 5 or section 6 is presented to the Collector in the prescribed manner, he may, after making such inquiry as he may think necessary, either disallow the application or grant the requisite permission unconditionally or with such conditions as to security or otherwise as he may consider reasonable in the circumstances of each case”.

The procedure for enquiry as required under sub-section (1) of section 7 is to be guided by the provisions of this rule.

5. *Provision for construction and maintenance of new buildings.*—While granting permission for the construction of a new religious building, the Collector shall satisfy himself that sufficient funds are available for construction and that stable income is guaranteed for maintenance and timely repairs thereof.

6. *Appeals.*—(1) An appeal under sub-sections (1) and (2) of section 8 shall be in the form of a memorandum signed by the appellant or his pleader.

(2) The appellate authority on presentation of an appeal shall call for the record of the case and after giving an opportunity for hearing to the parties concerned, shall pass such orders as it deems fit and send a certified copy of the order together with the record of the case to the Collector or Commissioner as the case may be.

Commentary

Section 8 of the Act provides that, (1) “An appeal shall lie, and may be brought in the prescribed mode to the Commissioner from an order of the Collector made under section 7 within thirty days from the date on which it was communicated to the applicant.

(2) Any person aggrieved by any decision of the Commissioner under sub-section (1) may within 90 days from the date of such decision, appeal to the Revenue Board and the decision of the Board in an appeal under this section shall be final”.

This rule prescribes the procedure as required under section 8 of the Act.

FORM I

(vide rule 3).

To,

The Collector,

.....District,

requests
 The undersigned..... permission to use the 1.....
 request
 public place temporarily from 2..... To
 for the Religious purpose of 3. He has

 they have
 obtained permission for the above from the Local Authority

 Officer
 4..... having jurisdiction which is
 enclosed herewith.

binds himself
 The undersigned further..... to restore the above
 bind themselves
 Public Place in its original condition at his
own expenses.
 their,
 Signature.....

Date.....
 Full Address.....

Place.....
 No.....

Order of the Collector..... District.....
 is/are granted permission to use

5.....
 is/are refused permission

.....6. Public Place From 7.....
 to for the religious purpose of8.
 subject to the conditions (if any) given below.

9.

Place.....
 Date.....
 Seal.....

Collector.

Copy to..... Name of the applicant/applicants.
 Copy to..... Police Officer.
 Copy to the Local Authority..... for information.
 Signature.....

Notes.—(1) Mention here the name of the place required temporarily for religious purpose.

days from which and to which.....

(2) Mention the
 hours

the said place is required or the day for which it is required.

(3) Describe the nature of Religious purpose for

which it is required viz. worship—instructions, meeting or Kirtan Bhajan etc. (as the case may be).

(4) Mention the name of the Local Authority, if any, from which the permission to use the 'above public place' has been
Chairman, Mnnicipal Board etc.
previously obtained viz.
Sarpanch, Village Panchayat
as the case may be.

(5) Name of the person or body to whom permission is granted or refused.

(6) Mention the name of the Public Place applied for.
days or hours from which to which

(7) Mention the
the day for which
the permission is granted.

(8) Specify the Religious purpose for which permission has been granted.

(9) Put the conditions, if any, under which the permission is granted, otherwise cross it.

N.B.—This permission will be valid only for three months from the date of the above order.

.....from which the act is permitted to be
the day next after the date
performed.

FORM 2
(vide rule 3).

To,
The Collector,
.....District,

.....
The undersigned requests permission to construct (a).....
.....
request

1. a Public Religious Building or (b) convert the private/public building/place.....2. into a Public Religious Building and encloses

..... herewith a site plan of the Building and the enclose
construction

..... proposed are as follow:—
Additions and Alterations

.....
.....
.....

He has obtained permission of the above construction

.....
They have

.....
Additions or
Alterations

from the Local Authority 3....

.....
Officer having
jurisdiction

Date.

Signature.....

Place.

Full Address.....

No.....

Order of the Collector.....District.....4.
is/are granted

.....permission to construct a religious building 5.....
is/are refused

or convert the private/public building/place 6.....into
a religious building7. with alterations and addi-
tions on conditions (if any) specified below:—

8.

.....
.....

Date.

Place.

Seal.

Collector.

Copy to the applicant/applicants.....

Copy to theLocal Authority.
for information.

Signature.....

Notes.—(1) Mention the name of the Public Religious Build-
ing to be constructed.

(2) Mention the name of Private or Public Building or
place to be converted into Religious Building.

(3) Name of the Local Authority or Officer from
whom the permission is obtained.

(4) Fill in the name of the applicant/applicants.

(5) Name the Public Religious Building permitted to
be constructed.

(6) Name the Private or Public Building to be
converted.

(7) Name of the Building proposed to be converted.

(8) Specify any additions or alterations and condi-
tions if any imposed.

N.B.—This permission shall endure for a period of one year
only within which the act permitted to be done should be commenced.

By Order of the Governor,
MADANGOPAL DALELA,
Secretary to the Government.

Rajasthan Religious Buildings and Places Rules, 1957.

Notes

Words "Chairman" and "Sarpanch" previously occurring before words "Municipal Board" and Village Panchayat respectively in note (4) to Form I has been deleted vide Revenue 'A' Department Notification No. F. 3 F. (12) Rev./A/59 dated June 23, 1961, published in Rajasthan Raj-patra, part IV (c) dated July 27, 1961.

Rules and Notifications under

REPRESENTATION OF PEOPLE ACT, 1950 & 1951.
(CENTRAL ACTS No. 43 OF 1950 & 43 OF 1951).

Notifications under

REPRESENTATION OF PEOPLE ACT, 1950 & 1952.

Published in Rajasthan Raj-patra Vol 3. part I at page 662.

Election Department.

NOTIFICATION.

Jaipur, October 17, 1951.

No. F. 1 (42) Elec./51—In exercise of Powers conferred under section 166 of the Representation of the People Act, 1951, the Government of Rajasthan is pleased to direct that all the powers conferred and duties imposed on the said Government by the provisions of sections 160 to 165 of the said Act shall be exercised and discharged by the Collectors within their respective districts.

By Order of
His Highness the Rajpramukh.
P. N. SHINGHAL,
Secretary to the Government.

Published in Raj. Raj-patra Dated April 30, 1955 part I (a) at page 30:

Appointments Department (A)

NOTIFICATION.

Jaipur, April 20, 1955.

No. F. 4(2) Appts. (A) 54.—In pursuance of Rule 2 (b) of the Representation of the People (Preparation of Electoral Rolls) Rules, 1950 and with the concurrence of the Election Commission His Highness the Rajpramukh is pleased to appoint Shri Chandra Shekher Gupta, I. A. S. Collector Kotah to be Chief Electoral Officer for the State of Rajasthan, Vice Shri S. S. Mehta.

By Order,
KISHEN PURI,
Chief Secretary to Government.

Published in Raj. Raj-patra Dated December 20, 1956 part V (d) at page 53.

Election Department

NOTIFICATION.

Jaipur, December 7, 1956.

No. F. 1(3)I/Elec./56.—In exercise of the powers conferred by Section 166 of the Representation of the People Act, 1951, (No. XLIII of 1951) the Government of Rajasthan is pleased to direct that all powers conferred and duties imposed on the said Government by provision of Sections 160 to 165 of the said Act shall be exercised and discharged by the Collectors within their respective districts.

By Order of the Governor,
C. S. GUPTA,
Secretary to the Government.

Published in Raj. Raj-patra Dated July 11, 1957 part I (a) at page 112:

Election Commission, India

NOTIFICATION.

New Delhi, June 8, 1957.

No. 154/11/57.—In exercise of the powers conferred by sub-section (1) of section 13A of the Representation of the People Act, 1950, the Election Commission in consultation with the Government of Rajasthan, hereby nominates Shri Shyam Karan Singh, R. A. S., Deputy Secretary to the Government of Rajasthan, Election Department, as the Chief Electoral Officer for that State with effect from the forenoon of the 16th May, 1957.

By Order,
A. KRISHNASWAMY AIYANGAR,
Secretary to the Election Commission.

Rules and Notifications under

RESETTLEMENT OF DISPLACED PERSONS (LAND
ACQUISITION) ACT, 1948.

(CENTRAL ACT No. 40 OF 1948).

Notifications under

**RAJASTHAN RESETTLEMENT OF DISPLACED PERSONS
(LAND ACQUISITION) ORDINANCE, 1949.**

Published in Raj. Raj-patra Vol.3 No.142 Dated 19-1-52 part I at page 1086-1087.

Relief & Rehabilitation Deptt.

NOTIFICATION.

Jaipur, February 18, 1952.

No. F. 12 (250)/R.R/11/50.—In pursuance of clause (a) of section 2 of the Rajasthan Re-settlement of Displaced Persons (Land Acquisition) Ordinance, 1949 (No. XXXVIII of 1949), the Government of Rajasthan is pleased to appoint the Collector, Jhalawar, to perform the functions of a competent authority under the said ordinance within the Municipal limits of Bhawani Mandi.

By Order of

His Highness the Rajpramukh
S. W. SHIVESHWARKAR,
Chief Secretary to the Government.

Published in Raj. Raj-patra Dated June 6, 1953 part I at page 122;

Jaipur, May 29, 1953.

No. F. 13 (1) Rev.1/53.—In pursuance of clause (a) of section 1 of the Rajasthan Settlement of Displaced Persons (Land Acquisition) Ordinance, 1949 (XXXIII of 1949), the Government of Rajasthan hereby appoints all Collectors of Districts in Rajasthan, by virtue of their office, to perform all the functions of the Competent Authority under the said ordinance within their respective district.

Published in Raj. Raj-patra Dated April 23, 1955 part I (a) at page 21.

(English translation authorised by H. H. the Rajpramukh)

Jaipur, April 7, 1955

No. D. 4231/F. 22 (9) Rev. A/55.—In pursuance of clause (a) of section 2 of the Rajasthan Re-settlement of Displaced Persons Land Acquisition Ordinance (Rajasthan Ordinance XXXIII of 1949) the Government of Rajasthan is pleased to appoint the Land Acquisition Officer, Jaipur by virtue of his office to perform the function of a competent authority under the said Ordinance within the Local limits of his Jurisdiction.

This is in partial modification of this Department Notification No. F. 13.(1) Rev. 1/53, dated the 29th May, 1953.

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By Order of
His Highness the Rajpramukh
GULZARI LAL,
Secretary to the Government.

Published in Raj. Raj-patra Dated December 13, 1956, part IV (c) at page 661.

Jaipur, October 24, 1956.

No. D. 20907/F. 13 (45) Rev. A/54.—In exercise of the powers conferred by clause (a), section 2 of the Rajasthan Re-settlement of Displaced Persons (Land Acquisition) Ordinance, 1949 (Ordinance No. XXXIII of 1949); the Government of Rajasthan is hereby pleased to appoint the Land Acquisition Officer, Jaipur as the competent authority to perform all the functions of a competent authority under the said Ordinance.

2] Notifi. Raj. Resettlement of displaced person(Land Acquisition)Ordinance

Published in Raj. Raj-patra Dated April 11, 1957 part IV (c) at page 15.

Relief and Rehabilitation Department

NOTIFICATION

Jaipur, March 14, 1957.

No. F. 31 (22) R & R/53.—In exercise of the powers conferred by Clause (a) of section 2 of the Rajasthan Re-settlement of Displaced Persons (Land Acquisition) Ordinance, 1949 (Ordinance No. XXXIII of 1949), and in supersession of the Government Notification No. D. 20907/F. 13 (45) Rev. (A)/54 dated the 24th October, 1956, the State Government is pleased to appoint hereby the Land Acquisition Officer, Jaipur, as the Competent Authority to perform all the functions of a Competent Authority under the said Ordinance in respect of the acquisition of land belonging to the Dharmik Paropkarini Samiti situated in Madanganj, Kishangarh for construction of shops for displaced persons-

By Order of the Governor,

R. C. SINHA

Secretary to the Government.

Published in Rajasthan Raj-patra Dated May 9, 1957 part IV (c) at page 37

Relief and Rehabilitation Department

NOTIFICATION

Jaipur, April 5, 1957.

No. F. 31 (7)-R & R 54.—In exercise of the powers conferred by clause (a) of Section 2 of the Rajasthan Resettlement of Displaced Persons (Land Acquisition) Ordinance, 1949, the State Government is pleased to appoint the Land Acquisition Officer, Jaipur, as the Competent Authority to perform all the functions of a Competent Authority under the said Ordinance in respect of the acquisition of the land as per Revenue Department (A) Notification No. F. 13 (9)-Rev-1/1954, dated the 29th December, 1954.

By Order of the Governor,

BALWANT SINGH,

Secretary to the Government.

Published in Raj. Raj-patra Dated June 27, 1957 part IV (c) at page 228:

Relief and Rehabilitation Department

NOTIFICATION

Jaipur, June 24, 1957.

No. F. 31 (7)/R & R/54.—In exercise of the powers conferred by clause (a) of section 2 of the Rajasthan Resettlement of Displaced Persons (Land Acquisition) Ordinance, 1949 (Rajasthan Ordinance XXXIII of 1949), the Government of the State of Rajasthan is pleased to appoint the Land Acquisition Officer, Jaipur to perform all the functions of a Competent Authority under the said Ordinance within the Municipal Limits of the City of Jaipur.

By Order of the Governor,

BALWANT SINGH,

Secretary to the Government.

Rules and Notifications under

REVENUE LAWS EXTENTION ACT, 1958.

Notifications under

RAJASTHAN REVENUE LAWS EXTENTION ACT, 1958.

Published in Rajasthan Raj-patra Dated May 8, 1958 part IV [c] at page 251

Revenue (B) Department

NOTIFICATION

Jaipur, March 27, 1958.

No. F. 1 (281)/Rev.D/56.—In pursuance of sub-section (2) of section 1 of the Rajasthan Revenue Laws (Extension) Act, 1957 (Rajasthan Act No. 2 of 1958) the State Government hereby appoints the 1st day of May, 1958 to be the date on which the said Act shall come into force.

By Order of the Governor

R. N. HAWA,

Secretary to the Government.

Published in Raj. Raj-patra Dated June 3, 1958 part IV (c) at page 67.

Revenue (B) Department

NOTIFICATION.

Jaipur, June 2, 1958.

No. F. 1 (281) Rev. D/56.—In exercise of the power conferred by sub section (2) of section 1 of the Rajasthan Revenue Laws (Extension) Act, 1957 (Rajasthan Act 2 of 1958) and in supersession of Revenue (B) Department Notification No. F. 1 (281) Rev. D/56, dated March 27, 1958, published in Part IV. (C) of the Rajasthan Gazette, dated May 8, 1958, the State Government hereby appoints the fifteenth day of June, 1958 to be the date on which the said Act shall come into force.

By Order of the Governor,

R. N. HAWA,

Secretary to Government.

Rules and Notifications under

REVIEW & VALIDATION OF RENT RATES ACT, 1955.
(RAJ. ACT No. 6 OF 1955).

RAJASTHAN REVIEW & Validation of Rent-Rates Rules, 1955

REVENUE DEPARTMENT NOTIFICATION

Jaipur, November 4, 1955

No. F. 12 (7) SL/55.—In exercise of the powers conferred by section 10 of the Rajasthan Review and Validation of Rent-Rates Act, 1955 (Rajasthan Act 6 of 1955), the State Government hereby makes the following rules, namely:—

Notes

Section 10 of the Rajasthan Review and Validation of Rent-Rates Act, 1955 authorises the State Government to make rules for:—

- (a) prescribing the procedure to be followed by the reviewing officer under this Act;
- (b) providing for the fees to be taken for anything to be done under this Act; and
- (c) generally to carry out the provisions of this Act.

These rules have been framed to cover the above matters.

1. *Title and commencement.*—(1) These rules may be called the Rajasthan Review and Validation of Rent-Rates Rules, 1955.

(2) They shall come into force at once.

2. *Interpretation.*—In these rules, unless there is anything repugnant in the subject or context—

(1) “the Act” means the Rajasthan Review and Validation of Rent-Rates Act, 1955 (Rajasthan Act 6 of 1955);

(2) “section” means a section of the Act.

3. *Procedure to be followed by the Reviewing Officer.*—On receipt of an order passed under section 3, the Reviewing Officer shall take into consideration the various factors on which the sanctioned rent-rates were framed, and may, before framing his proposals for the modifications needed, hear the parties, and may, if he deems it necessary, make a local enquiry.

4. *Publication of proposals under section 6.*—The proposals of the Reviewing Officer shall be published in the Rajasthan Gazette, and if the Reviewing Officer so directs, the proposals may also be published in some local newspaper having circulation in the area concerned.

5. *Fees to be charged.*—The fee for an application under the Act shall be annas eight.

P. N. KAUL,
Secretary to Government.

Rules and Notifications under

REQUISITION OF LAND [IMPROVEMENT OF
AGRICULTURE] ACT, 1951.

(RAJ. ACT, No. 29 OF 1951)

REQUISITIONING OF Land (Improvement of Agriculture) Rules, 1955

REVENUE DEPARTMENT

NOTIFICATION

Jaipur, December 19, 1955

No F-13 (235) Rev. A/55.—In exercise of the powers conferred by Section 17 of the Rajasthan Requisitioning of Land (Improvement of Agriculture) Act, 1951 (Rajasthan Act XXIX of 1951) the Government hereby makes the following rules namely:—

Notes

Section 17 of the Rajasthan Requisitioning of Land (Improvement of Agriculture) Act, 1951 authorises the State Government to make rules for carrying out the purposes of the Act. Sub-section (2) of section 17 requires that such rules may provide for:—

- (i) the form of application under section 3,
- (ii) the manner of holding an inquiry under section 4 or section 6,
- (iii) the manner of serving an order made under section 4 or section 9,
- (iv) the levy of court fees in respect of appeals under section 6 and 8.

Section 2 (1) requires the State Government to appoint the Competent Authority under the Act. These rules make provisions for the aforesaid matters.

1. *Short title and commencement.*—(1) These rules may be called the Rajasthan Requisitioning of Land (Improvement of Agriculture) Rules, 1955.

(2) They shall come into force at once.

2. *Interpretation.*—In these rules, unless there is anything repugnant in the subject or context:—

(i) “the Act” means the Rajasthan Requisitioning of Land (Improvement of Agriculture) Act, 1951 (Rajasthan Act, XXIX of 1951);

(ii) “section” means a section of the Act;

(iii) “Schedule” means the schedule attached to the Act.

3. *Appointment of Competent Authority under Section 2 (1).*—Under section 2 (1) the Government hereby appoints the Collector of the district as the competent authority for that district for the purposes of the Act.

4. *Application under section 3.*—(1) An application under section 3 shall be in the form of a report to Government by the competent authority.

(2) The report shall contain the following particulars, namely:—

- (1) name of village, with name of Tehsil;
- (2) particulars of land, viz. Khasra numbers, Khata numbers, directions and boundaries, area, soil-class and rent;

(3) name, description and address of land-holders and tenants; and

(4) public purpose for which the land is to be requisitioned.

5. *Enquiry under section 4.*—(1) On receipt of an application under section 3 from the competent authority, the Government may call for a report from the head of—

(a) the Irrigation Department, if the land is proposed to be requisitioned for the making, enlarging or deepening of a tank for irrigation purposes;

(b) the Health Department and/or the Agriculture Department, if the land is proposed to be requisitioned for the composting of village refuse, or the preparation of any other form of manure;

(c) the Agriculture Department, if the land is proposed to be requisitioned for a plant nursery; and

(d) any other department concerned, if the land is proposed to be requisitioned for any other object,

(2) In calling for a report from the departments concerned, the Government may also enquire the total estimated cost of the work and the total anticipated benefit from the proposed work.

(3) The Government may, if it deems fit, before passing the order for requisitioning the land, summon the persons interested in the land and hear them.

6. *Enquiry under section 6.*—The officer authorised in this behalf by Government under section 6 shall, before proceeding to determine the amount of compensation payable to the persons, if any, interested in the requisitioned land, summon the persons concerned and ask them to produce their evidence, if any, with respect to the various matters to be taken into consideration in determining the amount of compensation in accordance with the provisions of the Schedule, and the officer shall also consult the record-of-rights and, if necessary, examine the patwari of the village. In particular, he shall ascertain whether the persons claiming compensation are in actual possession of such land.

7. *Service of Orders.*—In addition to the provision for service of orders laid down in section 10, a copy of the order under section 4 or section 9 shall also be posted on the notice board of the Tehsil within which the land to which it refers is situated, and at some place of public resort on or adjacent to the land to which it refers, and it shall further be published by beat of drum on or near such land.

8. *Court fees in respect of appeals under section 6 or section 8.*—The amount of court fees payable under the Act a memorandum of appeal against an order under section 6 or section 8 shall be rupees two.

By Order of
His Highness the Rajpramukh
P. N. KAUL,
Secretary to the Government.

Notifications under

RAJASTHAN REQUISITION OF LAND (IMPROVEMENT OF AGRICULTURE) ACT, 1951.

Published in Raj, Raj-patra Dated November 29, 1952 part I at page 850.

Jaipur, November 21, 1952.

No. F. 16 (24) Rev. I/52.—In exercise of the power conferred by clause (i) of section 2 of the Rajasthan Requisitioning of Land (Improvement of Agriculture) Act, 1951, the Government of Rajasthan is pleased to appoint the Collectors to be the competent authority within their respective districts, for the purposes of the said Act.

Jaipur, November 21, 1952.

No. F. 16 (24) Rev. I/52.—In exercise of the power conferred by section 13 of the Rajasthan Requisitioning of Land (Improvement of Agriculture) Act, 1951, the Government of Rajasthan is pleased to direct that all powers conferred on the Government by the said Act, shall be exercised by the Collectors within their respective districts.

Published in Raj. Raj-patra Dated July 18, 1953 part I at page 5:5.

NOTIFICATIONS.

Jaipur. July 23, 1953.

No. F. 16 (24) Rev. I/52.—In exercise of the power conferred by section 13 of the Rajasthan Requisitioning of land (Improvement of Agriculture) Act, 1951, and in supersession of Note No. 16 (24) Rev. I/52, dated 21-11-52 the Government of Rajasthan is pleased to direct that all powers conferred on the Government by the said Act shall be exercised by the Commissioners within their respective Divisions.

Rules and Notifications under

RICE MILLING INDUSTRY [REGULATION] ACT, 1958.
(CENTRAL ACT No. 21 OF 1958).

Notifications under

Rice Milling Industry (Regulation) Act, 1958.

Published in Raj. Raj-patra part IV (c) dated November 17, 1960 at page 489

Industries (A) Department

ORDERS

Jaipur October 3, 1960.

No. F. 2 (163) I/A/59 (I).—In exercise of the powers conferred by section 4 of the Rice Milling Industry Regulation Act, 1958 (Central Act No. 21 of 1958) read with the Government of India, Ministry of Food and Agriculture (Department of Food) Order No. GSR 512 dated the 22nd April 1959, the State Government hereby appoints the Director of Industries and Supplies, Rajasthan to be the Licensing Officer for the purposes of the said Act in respect of the whole of the State of Rajasthan.

Jaipur, October 13, 1960.

No. F. 2 (163) I/A/59 (II).—In pursuance of sub-section (1) of section 12 of the Rice Milling Industry (Regulation) Act, 1958 (Central Act No. 21 of 1958) read with the Government of India, Ministry of Food and Agriculture (Department of Food) Order No. G. S. R. 512 dated the 22nd April, 1959, the State Government hereby nominates the Secretary to Government Industries Department to be an appellate officer.

Jaipur, October 13, 1960

No. F. 2 (163) I/A/59 (III).—In pursuance of the provisions of section 9 of the Rice Milling Industry (Regulation) Act, 1958 (Central Act No. 21 of 1958) read with the Government of India, Ministry of Food and Agriculture (Department of Food) Order No. G. S. R. 512 dated 22nd April, 1959 the State Government hereby authorises the Director of Industries and Supplies, Rajasthan, Jaipur, and all the District Industries Officers to exercise the powers specified in the said section and to direct that they shall exercise such powers within their respective jurisdictions.

Jaipur, October 13, 1960.

No. F. 2 (163) I/A/59 (IV).—In exercise of the powers conferred by the proviso to sub-section (2) of section 8 of the Rice Milling Industry (Regulation) Act, 1958 (Central Act No. 21 of 1958) read with the Government of India, Ministry of Food and Agriculture (Department of Food) Order No. G. S. R. 512 dated 22nd April, 1959, the State Government hereby specifies the period ending the 1st day of December, 1960 as the period during which nothing in the said sub-section shall apply to an existing rice mill.

By Order of the Governor,
P. N. SETH,
Deputy Secretary to Government.

Notifications under

Rice Milling Industry (Regulation) Act, 1958

Published in Raj. Raj-patra part I (b) dated May 25, 1961 at page 37

Industries (A) Department

ORDER

Jaipur, April 25, 1961.

No. F, 2 (163) 1/A/59 (1).—In exercise of the powers conferred by section 4 of the Rice Milling Industry (Regulation) Act, 1958 (Central Act No. 21 of 1958) read with the Government of India, Ministry of Food and Agriculture (Department of Food) Order No. G.S.R. 512 dated 22-4-59, the State Government hereby appoints all the Collectors of the Districts of Rajasthan to be the Licensing Officers for the purposes of the said Act within their respective jurisdictions as Collectors.

2. This order supersedes this department order of even number dated the 13th October, 1960 (Published in Rajasthan Rajpatra No. 33 (Part IV C) dated 17-11-60.

By Order of the Governor,

P. N. SETH,

Dy. Secretary to the Government.

Rules and Notifications under
ROAD TRANSPORT CORPORATION ACT, 1950.

RAJ. STATE ROAD TRANSPORT CORPORATION RULES, 1964

Home 'B' (1) Department

Jaipur, December 1, 1964.

Notification No. 2. (31)H (B)-Gr.-(1)/60.—In exercise of the powers conferred by section 44 of the Road Transport Corporation Act, 1950 (Central Act 64 of 1950), the State Government hereby makes the following rules, namely:—

CHAPTER I

Preliminary.

1. *Short title.*—These rules may be called the Rajasthan State Road Transport Corporation Rules, 1964.

2. *Definitions.*—In these rules, unless the context otherwise requires—

(a) "Act" means the Road Transport Corporation Act, 1950 (Central Act 64 of 1950);

(b) "Corporation" means the Rajasthan State Road Transport Corporation established under the Act;

(c) "Schedule" means the Schedule annexed to these rules;

CHAPTER II

Constitution of Corporation

3. *Constitution.*—(1) The Corporation shall consist of—

(a) the Chairman to be appointed by the State Government.

(b) Four official members of whom—three shall be nominated by the State Government and one shall be nominated by the Central Government.

(c) Two non-official members being representatives of industry, agriculture, labour, or commerce, who shall be appointed by the State Government.

(2) The State Government may appoint any of the members as Vice-Chairman of the Corporation.

(3) The non-official members shall be part-time members.

4. *Terms of Office.*—The members other than the official members shall hold office for a period of three years from the date of their appointment and shall be eligible for reappointment.

5. *Emoluments of members.*—(1) The non-official members shall hold their offices in an honorary capacity.

(2) An official member appointed as a whole-time member shall be entitled to such salary and such other allowances as may be specified by the State Government or the Central Government, as the case may be. Official members who are part-time members shall not be eligible to any allowances except as provided in Rule 6.

6. *Travelling, Daily and Conveyance Allowance.*—(1) All non-official members shall be eligible to draw mileage allowance and daily allowance at the rates and subject to the conditions, laid down in the Rajasthan Travelling Allowance Rules in respect of the mileage allowance and daily allowance admissible to a Government officer drawing Rs. 1,600/- provided that the daily allowance shall not be less than Rs. 15/-.

(2) A non-official member who ordinarily resides or carries on business at the place where a meeting is held or duty is performed shall be entitled to a daily allowance, of Rs. 15/-

(3) The official member shall be eligible to draw such travelling and daily allowances as may be admissible to them under the rules governing such members :

Provided that such member shall not draw travelling or daily allowance admissible under these rules if for the same journey or for the same halt they have drawn travelling or daily allowance, as the case may be, from the Government Treasury.

(4) An official member including the Chairman shall also be eligible to draw a conveyance allowance at the rate of Rs. 5/- for each day on which he attends a meeting of the Corporation or of a Committee appointed by it under section 12 or for journey performed on duty as a member of the Corporation or of such Committee.

Provided that the member—

(a) ordinarily resides or carries on business at the place where such meeting is held or such duty is performed; and

(b) has not made use of any of the vehicles belonging to the Corporation free of charge for such purpose:

Provided further that, in the case of an official member—

(a) the distance actually travelled for attending such meeting or for performing such duty is more than four miles ; and

(b) the member is not in receipt of any other conveyance allowance.

(5) Every official member claiming conveyance allowance under sub-rule (4) shall certify in terms of clauses (a) and (b) of the first and second proviso and every non-official member shall certify in terms of clauses (a) and (b) of the first proviso to the said rules.

(6) A bill for a travelling allowance, daily allowance or conveyance allowance, as the case may be, claimed under this rule shall be countersigned, when such allowance is claimed by—

- (a) the Chairman, by the Chairman himself ;
- (b) by a non-official member, by the Chairman ; and
- (c) on official member, by the official member himself before such bill is submitted for audit and payment.

When the period intervening between the dates of two meetings of the Corporation or of a Committee appointed by it at the same place is four days or less, a member of the Corporation may, if he so desires, remain at the place, in which case he shall, notwithstanding anything contained in sub-rule (1) and (2) be also entitled to draw a daily allowance at the rate admissible to him but not exceeding the amount of mileage allowance that would have been admissible had he undertaken the journey to his headquarters and back to the place of the meeting.

7. *Use of Staff car by the Chairman.*—The Corporation may provide a Staff car for the use of the Chairman in the discharge of his duties under the Act ; and where the Chairman uses such staff car for any journey, no mileage allowance shall be admissible to him in respect of such journey, but he shall be entitled to draw daily allowance admissible to him under Rule 6.

8 *Use of Staff car by Members.*—(1) The Corporation may also provide staff cars for the use of the members other than Chairman in the discharge of their duties as members under the Act.

(2) A non-official member ordinarily residing or carrying on business outside the place where a meeting of the Corporation is held, may, for the purpose of attending such meeting, use a staff car within the municipal limits or a distance of five miles from the place where such meeting is held, whichever is greater:

Provided that for each day on which the staff car is used by a member a deduction of Rs. 5/- be made from the daily allowance or incidental expenses admissible to him for such day.

(3) A member may use a staff car for his inspection tours, for business of the Corporation outside the place where he ordinarily resides or carries on business or for performing any other duties connected with the work of the Corporation:

Provided that when a member uses the staff car for any such purpose, no mileage allowance shall be admissible to him in respect of the journey; but he shall be entitled to draw daily allowance admissible to him under Rule 6.

9. *Travelling allowance may be drawn in advance.*—The Corporation may, at the request of any member, grant him an advance against the travelling allowance to which he may be entitled under Rule 6 for a journey to be under-taken by him. Such advance shall not exceed the estimated amount of the travelling allowance admissible to such member for the journey, and shall be recovered in full on submission of the member's travelling allowance bills.

10. *Travel by air.*—The Chairman at his discretion and the other members of the Corporation, with the previous permission of the Chairman can travel by air in the discharge of their duties under the Act.

11. *Temporary Vacancies.*—All casual vacancies among the members shall be filled up as conveniently may be in the manner provided in Rule 3 by the State Government; provided that vacancies among the members representing the Central Government shall be filled up by the Central Government. The person appointed to fill a casual vacancy shall hold office so long as the member in whose place he is appointed would have held it if the vacancy had not occurred.

12. *Quorum.*—The number of members necessary to constitute a quorum at the meeting of the Corporation shall be three including the Chairman.

CHAPTER III

Associated Persons.

13. *Remuneration of persons associated with Corporation.*—(1) A person temporarily associated with the Corporation or any of its Committee (here-in after in this rule referred to as an "associated person") may be so associated in an honorary capacity, or on payment of remuneration.

(2) When an associated person works on remuneration, he shall be entitled to draw such remuneration as may be determined by the Corporation, with the prior approval of Government, not exceeding Rs. 1,000 per mensem or Rs. 50/- per diem and to the allowances prescribed under sub rule (3).

(3) Such associated person shall be entitled—

(a) if he is in the service of the Government of India, or the Government of a State or a Statutory Corporation, to such travelling and daily allowance as may be admissible to him under the rules governing him as a servant of the appropriate Government or such corporation :

Provided that he shall not draw travelling or daily allowance admissible under these rules, if for the same journey or halt he has drawn travelling or daily allowance from the Govt. Treasury or the funds of the Corporation in any other capacity;

(b) if he is not in such service, to such travelling and daily allowance as are admissible to a non-official member of the Corporation, under Rule 6 ;

(c) to such conveyance allowance as is admissible to non-official member under Rule 6.

CHAPTER IV

Appointments of Government officers of the Corporation.

14. *Appointment and conditions of Service of the General Manager and the Chief Accounts Officer.*—The appointment of the General Manager and the Chief Accounts Officer of the Corporation shall be made by the State Government on such conditions as may be specified by it.

15. *Deputation of Government Servants to the Corporation.*—Where a Government servant is appointed on deputation the terms of his deputation shall be laid down by Government and the Corporation shall pay, in respect of such Government Servants, for the period of deputation, to Government, leave and pension contribution at such rate as are payable according to rules of Government.

CHAPTER V

Financial Structure

16. *Rajasthan State Road Transport Corporation Fund.*—(1) The Corporation shall have a fund called the Rajasthan State Road Transport Corporation Fund.

(2) The moneys belonging to the said fund may also be deposited in such Government Treasuries or sub-treasuries, in the State of Rajasthan as the Corporation may deem fit.

17. *Third party Liability Fund.*—There shall be established and maintained by the Corporation a Fund to be called the Third party Liability Fund into which shall be paid every year from out of the revenues of the Corporation such sum as may

be directed by the State Government from time to time for meeting any liability, arising out of the use of any vehicle of the Corporation, which the Corporation or any person in the employment of the Corporation may incur to third parties.

CHAPTER VI

18. *Form of Budget* —(1) The budget estimate of the corporation shall be in such number of parts and in such forms as the State Government may in consultation with the Comptroller and Auditor General of India specify.

(2) The Budget estimates shall give the anticipated receipts and expenditure for the financial year to which it pertains under the Major, Minor sub and detailed Heads of Account as may be specified by the Government separately.

They should also clearly indicate the extent to which amounts from any of the Funds with the Corporation are proposed to be appropriated towards expenditure during the course of the year.

19. *Procedure for forwarding Budget to the State Government.*—(1) The Budget estimates for any year shall be laid before the Corporation on or before the 1st day of December of the previous year and after it is approved by the Corporation shall be forwarded to the State Government, for approval on or before the 15th December. The State Government shall approve of the budget before the 15th January after making such amendments and alterations as it considers necessary.

(2) The budget thus amended or altered and approved shall constitute the budget of the Corporation for the ensuing financial year and shall be issued under the seal of the Corporation and signed by the Officer or Officers of the Corporation duly authorised in this behalf. Authenticated copies of the budget shall be forwarded to the Central and State Governments and the Accountant General, Rajasthan, on or before the 31st January.

20. *Contingency Fund.*—There shall be established a Contingency Fund in the nature of an imprest entitled the Contingency Fund of the Corporation into which shall be paid from and out of the Rajasthan State Road Transport Corporation Fund a sum of three lakhs of rupees. The Contingency Fund so established shall be held on behalf of the Corporation by the General Manager and no advance shall be made out of such Fund except for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by the State Government to which a report detailing the expenditure, withdrawn from the Fund and the nature of emergency which necessitated

such expenditure shall be sent by the Corporation as soon as possible after incurring such expenditure.

21. *Unanticipated expenditure.*—If during the course of a year, it becomes necessary to incur expenditure over and above the provision made in the budget, it should immediately forward to the State Government the details of the proposed expenditure alongwith the manner in which it is proposed to meet the additional expenditure. The State Government shall either approve the proposed expenditure after making such modifications as it considers necessary, or reject it. A copy of the order of the State Government on every such request shall be communicated to the Corporation and to the Accountant General.

CHAPTER VII

Accounts and Audit.

22. *The form and manner of Maintenance of Accounts of Corporation.*—The receipts and expenditure of the Corporation classified under the various major, minor and subordinate heads of account prescribed in Schedule shall be booked under such further detailed heads of accounts as the Corporation may deem necessary for purposes of information and control.

23. *Major Heads of Account.*—The following shall be the major heads of accounts, namely:—

- A.—Capital;
- B.—Revenue;
- C.—Capital Receipts;
- D.—Funds, Deposits and Advances,

24. *Capital Expenditure.*—Capital expenditure shall represent all expenditure incurred in acquiring assets for the purpose of earning the income, or increasing the earning capacity, of the Corporation and includes charges in creating and bringing the assets into beneficial use.

25. *Major Head 'Capital Receipts'.*—The major head & 'Capital Receipts' shall record all contributions towards capital received from the State Government and the Central Government or amounts borrowed under section 26 of the Act.

26. *Revenue Expenditure.*—Revenue Expenditure shall represent all Expenditure incurred from the Revenues of the Corporation for the operation of the bus services, running of the new workshops and maintenance of the old ones, petty works and repairs etc. This shall be divided into eight minor heads as detailed in Rule 19.

27. *Major Head Revenue and minor heads under it.*—(1) Major Head 'Revenue' shall cover the recurring transactions

and shall be divided into the following three minor heads subject to such modifications and additions as the Corporation may think fit, namely:—

- (a) Passenger Bus Service;
- (b) Interest from Depreciation, and other funds; and
- (c) Net Revenue.

(2) The Corporation shall communicate forthwith to the State Government for its approval any modifications or additions made by the Corporation in the nomenclature or order of the minor heads referred to in sub-rule (1) above.

28. *Recording Debits and Credits under Funds.*—Debits and Credits pertaining to the various funds shall be recorded separately under suitable minor heads under each Fund. Similarly transactions pertaining to each group of Deposits and advances shall be recorded under suitable minor heads.

29. *Mode of payment.*—(1) All payments from the Rajasthan State Road Transport Corporation Fund shall be made through cheques issued by such officer as may be authorised by the Corporation: provided the payments amounting to less than rupees twenty may be made in cash.

30. *Procedure for payment.*—(1) Subject to such limitations as the Corporation may lay down payments, other than these made from the permanent advance, shall be made after pre-audit by the Internal Auditor: provided that the Chief Accounts Officer, when circumstances justify it and the loss is anticipated to the Corporation, may make payments before audit but vouchers in respect of all such payments shall be sent to the Internal Auditor for postaudit and a monthly statement of such payments together with the reasons therefore shall be submitted to the Corporation for approval.

(2) It shall be the responsibility of the General Manager to see that no payment from the Rajasthan State Road Transport Corporation Fund shall be made which is not covered by an existing budget grant or an approval given under Rule 21, or which cannot be met from the Contingency Fund. Where any demand for payment is received and it is not possible to make the payment in view of this limitation, the General Manager shall place the case before the Corporation with a request to secure the approval of the State Government under Rule 21 for the payment. The payment shall be made only after the approval of the State Government is received.

31. *Principal books of account.*—The principal books of accounts shall consist of the ledger, the journal and the cash book. These shall be maintained in accordance with such ins-

truction as may be issued from time to time by the Chief Accounts Officer.

32. *Subsidiary registers.*—Besides these principal books, such subsidiary registers as may be prescribed by the Chief Accounts Officer shall be maintained to record the receipts and expenditure in detail and to keep a proper detailed account of all assets stores, raw materials, spare parts, investments, advances, deposits, etc. and also to watch the clearance of suspense transactions. These subsidiary registers shall be reconciled monthly with the cash book and the ledger.

33. *Investment of surplus money.*—(1) Any money lying at the credit of the Corporation not immediately required by it for the purposes of the business of the Corporation may be invested or deposited by the Corporation with such Banks and as upto such limits in respect of each Bank as may be specified by the State Government or invested in securities authorised by the Indian Trust Act, 1882.

(2) The cash balances of Depreciation, Reserved and other Funds which are not immediately required for disbursement may similarly be invested.

34. *Physical verification of assets.*—A physical verification of all the assets of the Corporation, both moveable and immovable, shall be made at least once a year by officers of the Corporation, specially authorised in this behalf, who are not the custodians thereof. The results of verification indicating shortages or excesses or both shall be recorded in writing and the orders of Corporation or any officer authorised in this behalf shall be obtained thereon and action shall be taken in accordance with these orders.

35. *Annual Accounts.*—The annual accounts for each financial year, showing the financial results of the undertaking, shall be drawn up within six months from the close of the financial year provided that on the application of the Corporation, the State Government may, in consultation with the Accountant General, Rajasthan, extend the time for drawing up any such accounts by such period as it may deem necessary. These accounts shall take into account all liabilities for the year incurred but not liquidated as also all expenditure incurred in the year in advance of the period to which it pertains. The annual Accounts shall consist of such Statements as the State Government may specify.

36. *Internal Audit.*—The accounts of the Corporation shall be subject to internal (departmental) concurrent audit supplemented by inspections of initial records.

CHAPTER VIII

Statistics.

37. *Statistical Returns and Reports.*—(1) A report called the Operational Review shall be submitted to the State Government each month containing details of statistical returns and other information relating to the operation and other general progress of the undertaking.

(2) (i) The Operational Review shall contain details relating to—

- (a) the analysis of operation;
- (b) the vehicle position;
- (c) the revenue analysis;
- (d) the cost analysis on major items including fuel consumption, staff position, consumable stores, departmental mileage, estimate of operational margin or deficit in actual and in pies per bus mile;

(ii) The operational Review may consist of statistical statement in such forms and such other statements as the State Government may from time to time specify.

[Pub. in Raj. Gaz. 4 (Ga)—Dt.. 3-12-64 Page 554(4)]

HOME 'B' (Gr. 1) DEPARTMENT

Jaipur, June 4, 1966.

Notification No. F. 2 (1) (1)HB -Gr- 1/65.—In exercise of the powers conferred by section 44 of Road Transport Corporation Act, 1950 (Central Act 64 of 1950), the State Government hereby makes the following amendments to the Rajasthan State Road Transport Corporation Rules, 1964 namely:—

Amendments

In the said Rules—

1. In sub-rule (1) of rule 3,—

(i) for clause (b) the following shall be substituted, namely:

“(b) five official members of whom three shall be nominated by the State Government and two shall be nominated by the Central Government.”

(ii) in clause (c) for the word “two” the word “three” shall be substituted.

For the existing rule 5 of the said rules, the following shall be substituted, namely:—

“5. *Emoluments of Chairman and members.*—(1) The Chairman, appointed under rule 3 (1) (a) of the said rules, whether

whole-time or part-time shall receive such remuneration as the State Government may fix from time to time:

Provided that where the official part-time chairman draws his full salary from the consolidated fund of the State, the State Government shall be re-imbursed in respect of the Chairman's services as may be fixed by it from time to time.

(2) The non-official members shall hold their offices in an honorary capacity.

(3) An official member appointed as a whole time member shall be entitled to such salary and such other allowances as may be specified by the State Government or the Central Government, as the case may be. Official members who are part-time members shall not be eligible to any allowance except as provided in rule 6."

2. For the existing proviso to sub-rule (4) of rule 6, the following proviso shall be substituted, namely:—

"Provided that such official member—

(a) has his official head-quarters at the place where such meeting is held or duty is performed;

(b) has not made use of any of the vehicle belonging to the Corporation free of charge for such purpose; and

(c) is not in receipt of any other conveyance allowance.

3. For sub-rule (5) of rule 6, the following shall be substituted, namely:—

"Every official member claiming conveyance allowance under sub-rule (4) shall certify in terms of clauses (a), (b) and (c) of the proviso to said sub-rule and every non-official member shall certify in terms of clauses (a) and (b) of the said proviso.

4. In rule 7 between the words "car for any" "journey" the word "official" shall be inserted.

5. In the end of rule 9, the following shall be added namely:—

"T. A. bills shall be submitted by the member within a month. No second advance shall be admissible if any advance drawn earlier is outstanding.

6. In rule 11, for the words "in whole place" the words "in whose place" shall be substituted.

7. In sub-rule (2) of rule 13, for the letters and figures Rs. 10,000/- the letters and figures "Rs. 1,000/- shall be substituted.

8. In sub-rule (2) of rule 16, the following shall be substituted, namely:—

"(2) The monies belonging to the said fund may be deposited in any of the following manners, namely:—

- (a) with the Government of Rajasthan as interest bearing deposit.
- (b) with the Government of Rajasthan in personal Deposit account with the treasuries and sub treasuries.
- (c) with the State Bank of India and in it's subsidiary Banks.
- (d) with any Scheduled Bank.
- (e) with any Central Co-operative Bank.
- (f) Post Office savings bank account.

9. In the end of rule 17, the following shall be added, namely:—

“Such fund shall be kept with the State Government”.

10. In sub-rule (1) of rule 18 for the words “Comptroller and Auditor General of India” the word “Corporation” shall be substituted.

11. In the end of rule 20, the following shall be added, namely:—

“The amount of the contingency fund shall be kept under the major head Part III—Deposits under various funds etc. and the amount shall remain with the Corporation”.

12. In rule 20, sentence shall be deleted.

13. For existing item (b) of sub-rule (1) of rule 27, the following shall be substituted, namely:—

“(b) Interest from investment, etc; and”.

Rules and Notifications under

SALES & MOTOR SPIRIT TAXATION ACT, 1954.
(RAJ. ACT No. 6 OF 1954).

THE RAJASTHAN

Sales of Motor Spirit Taxation Rules, 1954.

Notes.

The Rajasthan Sale of Motor Spirit Taxation Act, 1954. has been enacted to provide for the levy of a tax on retail sales of motor spirit in the State of Rajasthan. Section 23 of the Act authorises the State Government to make rules for the purpose of carrying out all or any of the purposes of the Act. The enabling Section 23 reads as under :—

(1) The State Government may make rules consistent with this Act to carry out all or any of its purposes.

(2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules for the following matters:—

(a) the stage at which, the time at which and the manner in which the tax shall be levied and collected under section 3;

(b) the authorities by whom the tax under section 3 shall be assessed and recovered and the manner in which such assessment and recovery are to be made;

(c) the particulars and forms of accounts to be kept and maintained and of statements to be submitted under section 5, the periods at which such statements are to be submitted, the officers to whom they are to be submitted and the manner in which such accounts and statements are to be verified;

(d) the form and conditions of the licence under section 10 and the fee for the grant or renewal thereof;

(e) the conditions subject to which a licence may be suspended or cancelled under section 13;

(f) the detention and disposal of anything which has been seized or confiscated; and

(g) any other matter which is expressly required or allowed by this Act to be prescribed or for which provision is necessary to be made to carry out the purposes of this Act.

(3) All rules made under this Act shall be subject to the condition of previous publication in the Rajasthan Gazette.

(4) In making any rule, the State Government may direct that a breach thereof shall be punishable with fine which may extend to five hundred rupees and where the breach is continuing one, with further fine which may extend to one hundred rupees for every day after the first day during which the breach has been persisted in.

SEPARATE REVENUE DEPARTMENT NOTIFICATION

Jaipur, July 6, 1954.

No. F. 49 (17)-S.R./52.—In exercise of the powers conferred by section 23 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954 (No. VI of 1954), the Government of Rajasthan is pleased to make the rules appended hereto after previous publication.

By Order of
His Highness the Rajpramukh,
J. N. PUROHIT,
Secretary to the Government.

These rules have been first published in Rajasthan Raj-patra dated July 24, 1954 part IV (c) at page 196.

1. *Title commencement.*—(1) These rules shall be called the Rajasthan Sales of Motor Spirit Taxation Rules, 1954.

2. *Interpretation.*—(1) In these rules unless there is anything repugnant in the subject or context—

(a) “the Act” means the Rajasthan Sales of Motor Spirit Taxation Act, 1954;

(b) “Form” means a form appended to these rules;

(c) “Licence” means the licence granted under the provisions of the Act ;

(d) “Manager” or “Agent” means the person expressly or impliedly authorised by the retail dealer to act as his manager or agent for all or any of the purposes of these rules.

(2) Unless the context otherwise requires, the General Clauses Act, 1897, of the Central Legislature shall apply for the interpretation of these rules as it applies for the interpretation of a Central Act.

3. *Superintendence and control of the administration under the Act*—(1) Subject to the control of the State Government and unless the State Government shall by notification, otherwise direct, the Sales Tax and Agricultural Income-Tax Commissioner shall superintend the administration and the collection of the tax leviable under the Act.

(2) Subject to the general control and Superintendence of the Sales Tax and Agricultural Income-Tax Commissioner, the Collector of the District shall control all other officers empowered under the Act in his District and shall exercise all powers conferred on him by the Act.

(3) The State Government shall appoint, by name or by virtue of office, such number of Sales Tax Officers as it may think necessary, and may define the local limits within which each such officer shall have to exercise jurisdiction.

(4) Every Sales Tax Officer shall be charged with the duty of carrying out the provisions of the Act, subject to the control and direction of the Sales Tax and Agricultural Income-Tax Commissioner and the Collector within the local limits of his jurisdiction, and shall be the prescribed authority within such limits for the purposes of sub-section (2) of section 3 and section 8 of the Act.

(5) The Sales Tax Officer of the place where the business of a retail dealer is carried on shall be the officer authorised by the State Government for the purposes of sections 5 and 7 of the Act.

4. *Application for licence.*—A person desiring to obtain a licence authorising retail sales of motor spirit shall submit an application in Form I to the Collector of the District in which his place of business is situated.

5. *Grant of licence.*—(1) A licence in Form II authorising retail sales of motor spirit may be granted by the Collector on payment of a fee of two rupees.

(2) Every licence shall be held subject to the conditions therein set forth and to the provisions of the Act and of any rules from time to time made under the Act and shall, unless renewed, be valid upto the thirty-first day of March following the date on which it is granted.

6. *Amendment of licence.*—(1) Any licence granted under these rules may be amended by the Collector granting such licence, provided that the amendment shall not be inconsistent with the provisions of these rules.

(2) A retail dealer, who desires to have his licence amended, shall submit it to the Collector with an application stating the nature of amendments required and the reasons therefor.

7. *Renewal of licence.*—(1) A licence may be renewed by the Collector of the District in which the original licence was granted on payment of a fee of two rupees.

(2) Every application for renewal of a licence shall be in Form I and shall be made not less than thirty days before the date on which the licence expires.

8. *Grounds for refusal to grant or renew licences.*—(1) The grant or renewal of a licence may be refused—

(i) if any previous licence of the applicant has been suspended or cancelled and the order of such suspension or cancellation is in force, or

(ii) if the applicant does not hold a licence for the storage of motor spirit under the Petroleum Act, 1934, or

(iii) if any licence granted under that Act is suspended or cancelled or is not renewed, or

(iv) for any other sufficient reason.

(2) Every licence granted or renewed under the Act or these rules shall be deemed to be cancelled or suspended if the holder thereof has his licence under the Petroleum Act, 1934, cancelled, suspended or not renewed, notwithstanding that the period of his licence hereunder has not expired.

9. *Reasons for refusal to be recorded.*—The Collector, refusing to grant, amend or renew a licence, shall record his reasons for such refusal in writing and a copy of the order shall be given to the applicant on payment of a fee of one rupee only.

10. *Suspension or cancellation of licence.*—(1) The Collector suspending or cancelling a licence under sub-section (1) of section 13 of the Act, shall record his reasons for so doing in writing and a copy of the order shall be given to the holder of the licence on payment of a fee of one rupee only.

(2) No order for suspending or cancelling a licence under sub-section (1) of section 13 of the Act shall be made unless the licence has been given a reasonable opportunity to be heard.

11. *Transfer of licence and partnership*—(1) Every licence granted under these rules shall be deemed to have been granted to the dealer, company, firm or partnership named therein;

Provided that, where a licence is granted in the name of the several partners whilst trading in the name of the firm, it shall subject to the provisions of rule 12, expire if the partnership of firms is dissolved or if any one such partner, for any reason, ceases to be a partner therein.

(2) No licence shall be sold or transferred nor shall any retail dealer to whom a licence has been granted by name, enter in to any partnership in connection with the business for which the licence is granted without the written permission of the Collector, who shall, when granting such permission, amend the licence accordingly.

12. *Procedure on death or disability of the retail dealers.*—If retail dealer dies or becomes insolvent or physically or mentally incapable or incurs any legal disability, the person carrying on the business of such retail dealer shall not be liable to any penalty under section 12 of the Act if he applies for a new licence in his own name within a period of thirty days from the date of the death or physical or mental incapability or legal disability of the former licensee.

13. *Change of place of business*—If a retail dealer changes his place of business, he shall, within fourteen days of his doing so, inform the Collector and the necessary amendment shall be made in his licence free of charge, if the Collector or the person deputed by him satisfied that the retail dealer is fully authorised for the storage of dangerous petroleum at his new place of business:

Provided that, if the new place of business is in a different District from that of the old place of business, the retail dealer shall obtain a new licence from the Collector of the District to which he has moved, after surrendering his old licence for cancellation to the Collector of the District in which he was formerly licensed.

14. *Loss of licence*—Where a licence granted under these rules is lost or accidentally destroyed, a duplicate licence may be granted on payment of two rupees.

15. *Production of licence on demand*—(1) Every person holding or acting under a licence granted under these rules shall produce it, or an authenticated copy of it, at the place of business to which the licence applies, when called upon to do so by an officer duly empowered in this behalf.

(2) Copies of any licence may, for the purpose of sub-rule (1), be authenticated free of charge by the Sales Tax Officer having jurisdiction in the place to which the original licence applies.

Notes.

The rules 4 to 15 deal with the grant, renewal and cancellation of licence in respect of sale or purchase of motor spirit by retail dealers. The provisions in respect of licences are contained in sections 9, 10 and 13 of the Act.

9. (1) Every retail dealer carrying on business in the sale or purchase of motor spirit shall obtain a licence from the Collector for carrying on such trade.

(2) Where any such dealer has more than one shop or place of business whether in the same town or village or in different towns or villages, he shall obtain a separate licence in respect of each shop or place of business.

(3) Notwithstanding anything contained in this section, a hawker shall be liable to obtain one licence, whatever may be the area of his operation.

(4) Every retail dealer shall get his licence renewed before the date on which it expires.

10. (1) Every licence shall be in such form and subject to such conditions may be prescribed and shall expire on the last day of the year for which it was granted, but may be renewed from year to year.

(2) The Collector may impose for the grant or renewal of every licence such fee not exceeding two rupees as may be prescribed.

13. (1) Subject to such conditions as may be prescribed, the Collector may suspend or cancel a licence granted under section 9—

(a) if any tax payable under section 3 is not duly paid by the holder of such licence; or

(b) if there is any breach of any of the condition subject to which the licence is granted; or

(c) if the holder of such licence contravenes any of the provisions of this Act or the rules made thereunder.

(2) If the licence is suspended or cancelled for any reason, the licensee shall not be entitled to any compensation for such suspension or cancellation or to the refund of any fee paid in respect thereof.

The rules 4 to 15 prescribe the detailed procedure for putting into effect the requirements of sections 9, 10 and 13 of the Act.

16. *Filing of monthly return of Sales and depositing the tax due.*—(1) Before the submission of a monthly return required by sub-rule (2) of this rule, every licensed retail dealer shall credit in the local treasury or sub-treasury or any bank authorised to transact Government business in the District in which his licence has been issued, the amount of tax payable under section 3 of the Act on all retail sales of motor spirit as shown in such monthly return.

(2) Every licensed retail dealer shall prepare or cause to be prepared a return in Form III of all motor spirit sold during the preceding month and shall lodge the said return with the Sales Tax Officer having jurisdiction within twenty-one days of the close of the month to which it relates.

(3) Every licensed retail dealer shall subscribe at the foot of the monthly return a declaration duly signed by himself or by his duly authorised manager or agent, to the effect that the particulars set out therein are, to the best of his knowledge and belief, true, accurate and complete.

(4) Every monthly return submitted under sub-rule (2) shall be accompanied by the Treasury or Bank receipt or any other evidence of the tax having been paid in the manner prescribed under sub-rule (1).

(5) The Sales Tax Officer, after satisfying himself that the payment of the amount shown in the monthly return has duly been made, shall cause to be issued a certificate in Form IV and have it

delivered to the licensed retail dealer or his authorised manager or agent submitting the return. The number and date of the certificate issued shall also be recorded at the foot of the return.

17. *Procedure in case of non-payment of the tax.*—(1) If the amount of the tax due has not been deposited within the time prescribed under rule 16, the Sales Tax Officer shall cause a notice in form V to be issued and served on the retail dealer, requiring him to make payment of the unpaid amount of tax within ten days of the date of service of the said notice.

(2) Every notice issued under sub-rule (1) may be sent to the retail dealer at his ordinary place of business or, if the retail dealer be not found on the said premises, to any person in the employ of the retail dealer who may be found upon the said premises, or if no such person be found, the same may be left at the said premises or affixed in a conspicuous place upon some building or erection in the occupation of the retail dealer.

(3) If the tax is not paid within the time fixed by the notice issued under sub-section (1), Sales Tax Officer may, after calling upon the retail dealer to show cause, proceed to impose a penalty under the provisions of sub-section (2) of section 3 of the Act.

Notes

Section 3 of the Act provides that,

(1) There shall be levied from every retail dealer and collected in such manner as may be prescribed a tax on the retail sales of motor spirit at such rate as may be notified from time to time, not exceeding six annas per gallon on such sales.

(2) If any tax payable under sub-section (1) is not paid within the time prescribed, the prescribed authority may, in lieu thereof, recover any sum not exceeding double the amount of the tax so unpaid or any smaller sum above the amount of tax which such authority may think it reasonable to recover.

18. *Retail dealers to maintain registers in the prescribed forms, inspection note-books and other records.*—(1) Every licensed retail dealer shall maintain, at his place of business a correct accurate and up-to-date account of his stocks and daily sales of motor spirit in a register in Form VI. All delivery challans or purchase invoices and other evidence of purchase and certificates of payment in Form IV and other evidence of payment of the tax shall be preserved by the retail dealer for one year.

(2) Entries in the register may be made in English or Hindi but only English numerals shall be used.

(3) Every retail dealer shall keep an inspection note-book in which officers empowered under the Act may record their remarks.

Notes.

Section 5 of the Act requires retail dealers to keep and maintain registers, records and accounts in the prescribed form. This rule prescribes the required forms in compliance of section 5 of the Act.

19. *Retail dealers to furnish information.*—Every retail dealer shall furnish fully and correctly any information in his possession that he is required to furnish in connection with any purpose of the Act or of these rules by any officer specially empowered under section 16 of the Act.

Notes.

Section 16 of the Act requires the appointment of an Officer for the purpose of investigations of offences punishable under the Act.

20. *Compounding of offences.*—The collector, when exercising his powers of compounding offences under section 18 of the Act, shall cause a notice in Form VII to be issued and served on the offender, requiring him to make payment of the amount fixed as composition fee, within ten days of the receipt of the said notice. If the said amount is not paid within the period specified, the offender shall be prosecuted for commission of the offence under the Act.

Notes.

Section 18 of the Act authorises the Collector to compound offences punishable under the Act or the rules made thereunder. This rule requires the Collector to Serve a notice when proceeding to act under section 18 of the Act.

21. *Payment of tax not levied in full or erroneously refunded*—When the tax less in amount than what is due has been levied through inadvertence, error, or misconstruction on the part of the Sales Tax Officer, or through misstatement as to the quantity of motor spirit sold on the part of the retail dealer, or when any such tax, after having been levied, has been, owing to any such cause, after erroneously refunded, the person chargeable with the tax not levied in full or the person to whom such refund has erroneously been, made shall pay the deficiency or repay the amount refunded to him in excess, on demand being made within three months from the close of the month in respect of which that tax should have been levied or from the date of making the refund, as the case may be.

22. *Appeals and Revision.*—(1) Every appeal under sub-section (1) of section 22 of the Act shall be accompanied by the order appealed against in original or by an authenticated copy of such order, unless the omission to produce such order or copy thereof is explained to the satisfaction of the appellate authority. The time spent in obtaining an authenticated copy of such order shall be excluded from the period of limitation prescribed by the Act for such appeal.

(2) The appeal may be sent by post or may be presented to the officer concerned or to such other officer as he may appoint in this behalf, by the party concerned or by his recognised agent or legal practitioner.

Notes.

Section 22 of the Act provides that,

(1) Within sixty days of the making of any order under this Act or the rules made thereunder, any person aggrieved by such order, may appeal:—

- (a) to the Commissioner or to such officer as the State Government may appoint in this behalf, if such order is passed by a Collector; and
 (b) to the Collector, if such order is passed by any other officer or authority.
 (2) Every order passed in appeal under this section shall be subject to the powers of revision conferred by sub section (3), be final.
 (3) The State Government may, at any time, call for and examine the record of any order of, or the proceedings recorded by, any officer or person for the purpose of satisfying itself as to the legality or propriety of such order passed by, or as to the regularity of such proceedings of, such officer or person and may pass such order in reference thereto as it thinks fit.
 (4) Nothing in this section shall apply to any proceeding taken in or before, or to any order passed by, any court or Magistrate.

23. *Power.*—The powers conferred by section 16 of the Act shall be exercised within the area for which he is appointed by Sales Tax Officer or by every officer of the Excise Department not below the rank of a sub-Inspector or by every Officer of the Revenue Department not below the rank of an Assistant Collector.

Notes.

Section 16 of the Act reads as under:—

- (1) Every officer not below such rank as may be prescribed shall within the area for which he is appointed, have power to investigate all offences punishable under this Act.
 (2) Every such officer shall, in the conduct of such investigation, exercise the powers conferred by the Code of Criminal Procedure, 1898, upon an officer in-charge of a police station for the investigation of a cognisable offence.

Penalties

24. *Punishment for the breach of rules.*—(1) Persons convicted of the breach of any of these rules shall be liable to fine which may extend to five hundred rupees, and where the breach is a continuing one, with further fine which may extend to one hundred rupees for every day after the first day during which the breach has continued.

(2) Persons, who are bound under these rules to furnish information by submitting return and maintaining registers in the prescribed forms or preserving relevant records or in any other manner, shall be liable to punishment, under section 176 of the Indian Penal Code, if they refuse, neglect or fail, without lawful excuse, to furnish the required information in the prescribed manner.

(3) Persons, who furnish any information, which they know or have reason to believe to be false, shall be liable to punishment under section 177 of the Indian Penal Code.

FORM 1

(See rules 4 and 7)

Application for the grant/renewal of a licence authorising retail sales of motor spirit in the specified place of business, situated in the district of.....

To

The Collector,
District.

The following particulars should be filled in by the applicant:-

- 1 *Applicant's name.....
 Father's name.....
 Profession
 Address
- 2 Total estimated quantity of motorspirit in imperial gallons expected to be soled retail during the year 19.....
- 3 Particulars of the licence, if any held under the Rajasthan Sales of motor Spirit Taxation Act, 1954.
- 4 Situation of the place of business:
 Town or village, Tehsil. are of option of licence.
- 5 Particulars of licence held under the Petroleum Act, 1934.
 Signature of the applicant.....
 Postal address of the applicant.....

 Date of the application

FORM II

(See Rule 5)

Form of licence authorising retail sales of motor spirit in the specified place of business.

LICENCE FEE RUPEES TWO

Licence No.....

District.....

This licence authorising retail sales of motor spirit in the place of business specified hereunder is granted to*.....
 son oftehsil
 district.....whilst trading in the name of
 subject to the provisions of the Rajasthan Sales of Motor Spirit Taxation Act, 1954, and the rules made thereunder, and to the further conditions hereinafter specified.

Situation of the place of business:—

Area of operation of the licence:—

This licence shall be valid upto the 31st day of March, 19 unless renewed.

*In case where the application is made on behalf of a firm or company its name and address and the name of the manager or agent should be given as also the name in which the firm or partnership will carry on business.

*In the case of a firm or company, its full name and address and the name of the manager or agent should be given. Where the firm or partnership is noted that the licence is valid only so long as the individual members are trading in the name specified the licence.

CONDITIONS

1. The retail dealer shall maintain at his place of business specified above, a correct, accurate and up-to-date account of his stocks and daily sales of motor spirit in a register in Form VI. He shall also keep an inspection note-book.

2. The retail dealer or his agent or employee shall produce immediately, on demand by an officer duly empowered in this behalf, his licence or its authenticated copy, the register, inspection note-book and other connected records and also his stock of motor spirit.

3. The retail dealer shall submit punctually, the monthly return of sales in Form III and shall also deposit the amount of tax chargeable within the prescribed period of twenty-one days.

4. The retail dealer shall maintain at the main outer door of his place of business specified in the licence a sign-board showing in conspicuous letters in English and Hindi that he is a licensed retail dealer of motor spirit, his name and the class and number of his licence.

5. On breach of any of the condition of this licence or of the provisions of the Rajasthan Sales of motor spirit Taxation Act, 1954 or of the rules made thereunder, this licence may be suspended or cancelled by the Collector without in any way affecting the imposition of penalty or punishment which may thereby have been incurred.

6. On the expiry, suspension or cancellation of the licensee's licence under the petroleum Act, 1934 in respect of the place of business specified above this licence shall cease to be valid for that place of business.

Dated the.....day

(Signed)

of.....19 .

Collector,

District.

PARTICULARS OF RENEWALS

[illegible]

FORM III.

(See Rule 16.)

(To be submitted to the Sales Tax Officer within 21 days of the close of the month to which it relates)
 Return showing particulars of retail sales of motor spirit effected byson of..... Retail dealer
 (Licence No.) in the district of during the month of 19

Situation of the place of business	Balance from the previous month.	Quantity received for disposal.	Total quantity for disposal.	(a) Quantity sold during the month	Retail Tax per imperial gallon	(b) Amount of tax-charged-able.	Amount of Tax credited	Number and dated of the treasury or Bank receipt or reference to other evidence of payment Attached with this return.	(c) Balance at the close of the month.	Remarks.
	2	3	4	5	6	7	8	9	10	11
1.					Rs. n.p.	Rs. n.p.	Rs. n.p.			
2.										
3.										
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL		TOTAL	

NOTES—Quantities should be shown in imperial gallons.

(a) Fraction of a gallon may be omitted.

(b) Calculated to the nearest anna.

(c) Any discrepancy arising out of differences in temperature, leakage or evaporation of 'motor spirit should be explained in the 'Remarks' column.

DECLARATION.

I do hereby declare that I have compared the above particulars with the entries in the register of stocks and daily sales in Form VI maintained by me, and with other relevant records preserved by me, and they are to the best of my knowledge and belief, true accurate and complete.

Date 19

Signed

(Certificate No., dated 19 for the payment of a sum of Rs. issued.)
 (To be signed by the retail dealer or his authorised manager or agent)

(Signed) District
 Sales Tax Officer

FORM IV

(See Rule 16)

No
 Date 19

Certificate of payment made under rule 16 of the
 Rajasthan Sales of Motor Spirit Taxation
 Rules, 1954.

Certified that _____

Licensed retail dealer (Licence No.....)
 has paid the sum of..... by
Treasury Receipt No..... dated
Bank receipt
 on account of the tax on retail sales of motor
 spirit due for the month of.....
 19.....

(Signed)
 Sales Tax Officer,
 District.

Form IV

(See Rule 16)

No
 Date 19

Certificate of payment made under rule 16 of
 the Rajasthan Sales of Motor Spirit
 Taxation Rules, 1954.

Certified that _____

Licensed retail dealer (Licence No.....)
 has paid the sum of..... by
Treasury Receipt No..... date.....
Bank Receipt
 on account of the tax on retail Sales of motor
 spirit due for the month of.....
 19.....

(Signed)
 Sales Tax Officer,
 District.

FORM V
(See rule 17)
NOTICE

No.....
Dated the 19 .
(Notice of demand of payment of tax under rule 17 of the
Rajasthan Sales of Motor Spirit Taxation Rules, 1954).

To

Take notice that on behalf of the Government of Rajasthan, I hereby demand payment by you of the sum of Rs..... now due and unpaid on account of the tax on retail sales of motor spirit for the month of....., 19, and that if the above amount be not paid into the local treasury or sub-treasury or any Bank authorised to transact Government business in this District, within ten days after the date of service hereof on you, I shall produce to obtain payment of the same according to the provisions of rule 17 of the Rajasthan Sales of Motor Spirit Taxation Rules, 1954.

(Signed).....
Sales Tax Officer,
.....district.

Note:—No payment should be tendered on gazetted holidays nor after 2-30 P. M. on any day, nor after 12-30 P. M. on Saturday.

FORM V
(See Rule 17)
NOTICE

No....
Dated the 19 .
(Notice of demand of payment of
tax under rule 17 of the Rajasthan Sales of Motor Spirit Taxation Rules, 1954.)
Name, parentage and address of
the licensed retail dealer (Licence
No.)

for the month of
amount of
Rs
(Signed)
Sales Tax Officer,
..... District.

FORM VI
(See Rule 18)

(To be maintained by the retail dealer licensed in form P. II)

Register of stocks and daily retail sales of Motor Spirit for the
Month of....., 19.....

Name of the retail dealer..... License No.....

Situation on the place of business

Date.	Opening balance	Source of supply with No. and date of delivery chālan or purchase invoice.	Total.	Today's Sales	Closing balance.	Remarks.
1	2	3	4	5	6	7
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
31.						

Monthly
Total.

FORM VII
(See Rule 20)
NOTICE

Office of the Collector,.... District.

Dated....., 19

To
.....

I. From the report, dated of the..... and the subsequent enquiries, the Collector is satisfied that you have committed a breach of Section/Rule of the Rajasthan Sales of Motor Spirit Taxation Act, 1954/Rajasthan Sales of Motor Spirit Taxation Rules.

2. The Collector is, however, willing to compound the offence under section 18 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954, provided you pay the amount of Rs..... fixed as composition fee, on the receipt of this notice. In case your failure to pay the composition fee fixed (i. e. Rs ...) within ten days of the receipt of this notice, you will be prosecuted for commission of an offence under section... of the Rajasthan Sales of Motor Spirit Taxation Act, 1954.

(Signed).....

Collector,

..... District.

FORWARDED to the.... for favour of serving this notice on the person named therein and returning it to the undersigned after the expiry of the time allowed, with a note whether the amount specified in the notice has been paid or not.

(Signed).....

Collector,

..... District.

RETURNED to the collector,... District, with the note that the amount specified in the notice has been recovered/not been recovered.....

Treasury/Sub Treasury
and credited into the branch of Bank at..... in this District. The Treasury/Bank receipt for the amount is enclosed.

(Signed).....

Dated.....19.....

RAJ. SALES OF MOTOR SPIRIT TAXATION RULES, 1954

Finance (Rev. & Eco. Affairs) Department

(Revenue Section)

(NOTIFICATION)

Jaipur, February 20, 1963.

No. F.5 [36] FD [RT] 63-I.—In exercise of the powers conferred by section 23 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954 (Rajasthan Act 6 of 1954), the State Government hereby makes the following amendments in the Rajasthan Sales of Motor Spirit Taxation Rules, 1954 namely :—

AMENDMENTS

In the said rules.—

1. (i) for the words “retail dealer” wherever occurring the word “dealer” shall be substituted;

(ii) for the words “retail sale” wherever occurring the word “sale” shall be substituted; and

(iii) for the words “Sales Tax Officer” wherever occurring the words “Assessing Authority” shall be substituted.

2. *In rule 3.*—(i) for the words “Sales Tax and Agricultural Income Tax Commissioner” wherever occurring the word “Commissioner” shall be substituted;

(ii) Sub-rule (2) shall be deleted;

(iii) in sub-rule (3) the words “shall appoint by name or by virtue of office, such number of Sales Tax Officers as it may think necessary, and” shall be deleted and for the words “such officer” the words “Assessing Authority” shall be substituted;

(iv) for sub-rule (4), the following new sub-rule shall be substituted, namely:—

(4) “The Assessing Authority shall assist the Commissioner in carrying out the provisions of this Act and the rules made there-under:

(v) in sub-rule (5) for the words and figures “sections 5 and 7”, the word and figure “section 5” shall be substituted.

3. *In rule 20,* for the word “Collector” wherever occurring the word “Commissioner” shall be substituted.

4. *In rule 23.*—(1) for the words “Excise Department” the words “Excise and Taxation Department” shall be substituted; and

(ii) for the words “Sub-Inspector” the word “Inspector” shall be substituted.

5. *In form I and Form III,* for the words “imperial gallons” or “gallon” wherever occurring the word “litres” or “litre”, as the case may be shall be substituted,

5. *In Form III.*—(i) in col. No. 6 for the words “retail tax” the word “tax” shall be substituted;

(ii) for “Rs. a. p.” wherever occurring “Rs. np.” shall be substituted;

(iii) clause (b) of the note shall be deleted.

7. *In Form VII.*—(i) for the word “Collector” wherever occurring, the word “Commissioner” shall be substituted; and

(ii) the word “District” wherever occurring and the words “favour of” shall be omitted.

By Order of the Governor,

J. M. LALVANI,

Secretary to the Government.

[Pub. in Raj. Gaz. Ex. 4 (Ga) Dt. 20-2-63—Page 703]

Notification No. F. 5 (36) FD/RT/63.—In exercise of the powers conferred by section 23 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954, (Rajasthan Act 6 of 1954), the State Government hereby makes the following amendments in the Rajasthan Sales of Motor Spirit Taxation Rules, 1954 the same having been previously published as required by sub-section (3) of the said section, namely:—

AMENDMENTS

In the said rules,

1. after sub-rule (5) of rule 3, the following new sub-rules shall be added, namely:—

‘(6) If a dealer carries on business within the limits of the jurisdiction of more than one assessing authority, the assessing authority within whose jurisdiction the principal place of business is situated, shall be the assessing authority in respect of such dealer.

Explanation :—Where the dealer has declared a particular place to be his principal place of business in writing, that place shall ordinarily be regarded as his principal place of business.

(7) If the principal place of business of a dealer is situated outside Rajasthan, the assessing authority having jurisdiction over the place in Rajasthan declared by the dealer in this behalf, shall have jurisdiction in respect of such dealer.

(8) Where there is doubt, the Commissioner shall determine which assessing authority shall have jurisdiction over the dealer and his decision shall be final.

2. After the existing rule 3, the following new rule shall be inserted, namely :—

“3A. *Distribution of business among various assessing authorities in a circle.*—Where there are more than one assessing authority in a circle or a district or a city, their respective jurisdic-

ion, and the distribution of business amongst them, shall be such as may be fixed by the Commissioner."

3- After the existing rule 15, the following new rule shall be added, namely: —

"15A. *Mode of payment of tax.*—All payments by way of tax, fees, penalty, composition money or otherwise shall be made into the concerned Treasury by means of a challan in Form VIII or through a demand draft in favour of the assessing authority concerned, drawn on any branch situated in Rajasthan of the State Bank of India or of any of its subsidiary Banks.

4. After the existing Form VII, the following new Form VIII shall be added, namely:—

FORM VIII

Part I—DUPLICATE (to be retained in the Treasury)

MOTOR SPIRIT TAX CHALLAN

XII—Sales Tax (b) Receipt under the State Sales Tax

Act/Motor Spirits,

Treasury

Invoice of tax etc. paid intofor the period
sub-Treasury

Name and address of assessee	Detailed Heads	Amount Rs. nP.
1	2	3
	Taxes	
	Fee	
	1. License Fee	
	2. Exemption Fee	
	3.	
	Miscellaneous	
	1. Fines & Penalties	
	2. Composition Money	
	3. Fee for Revision	
	4. Other Misc. receipts	
	Total	

(In words) Rupees

For use in Treasury only.

Date

1. Number of Challan

2. Number of entry in Sales Tax

Receipt Register.....

Please receive
and grant
receipt.

3. Date of entry in Sales Tax

Receipt Register.

Treasury Accountant.

Treasury Stamp

Treasury

Officer

Depositor

Sub-Treasury

FORM VIII

Part II—ORIGINAL (to be returned to the Sales Tax Officer/
Asst. Sales Tax Officer)

MOTOR SPIRIT TAX CHALLAN

XII—Sale Tax (b) Receipt under the State Sales Tax Act/
Motor Spirits.

Treasury

Invoice of tax etc. paid into _____ for the period

Sub-Treasury

Registration Licence No. 1	Name & address of assessee 2	Detailed Heads 3	Amount Rs. p. 4
		<i>Taxes</i>	
		<i>Fee</i>	
		1. Licence Fee	
		2. Exemption Fee	
		3.	
		<i>Miscellaneous</i>	
		1. Fines & Penalties	
		2. Composition Money	
		3. Fee for Revision	
		4. Other Misc. rece- ipts	
		TOTAL	
(In words) Rupees			

For use in Treasury only

1. Number of Challan.....
2. Number of entry in Sales Tax Receipt Register.....
3. Date of entry in Sales Tax Receipt Register

Date

Please receive
and grant
receipt.*Treasury Accountant.*

Treasury Stamp

Treasury

Officer

Depositor

Sub-Treasury

FORM VIII

Part III—RECEIPT—(to be given to the depositor for retention by him).

Motor Spirit Tax Challan.

XII—Sales Tax (b) Receipt under the State Sales Tax Act/Motor Spirits.

Treasury

Sub-Treasury

Received the sum of Rs. (in words).....

on account of the following:—

	Rs. nP.
<i>Taxes</i>	-----

Fee

1. Licence Fee -----
2. Exemption Fee -----
3.

Miscellaneous

1. Fines & Penalties -----
2. Composition Money -----
3. Fee for Revision -----
4. Other Misc. receipts -----

for the period
due from

FORM VIII

Part IV—RECEIPT—(to be given to the depositor for transmission to the Sales Tax Officer/Asstt. Sales Tax Officer.....)

Motor Spirit Tax Challan

XII—Sales Tax (b) Receipt under the State Sales Tax Act/Motor Spirits.

Treasury

Sub-Treasury

Received the sum of Rs. (in words).....

on account of the following:—

	Rs nP.
<i>Taxes</i>	-----

Fee

1. Licence Fee -----
2. Exemption Fee -----
3.

Miscellaneous

1. Fines & Penalties -----
2. Composition Money -----
3. Fee for Revision -----
4. Other Misc. receipts -----

for the period
due from

Registration/Licence No..... ..	Registration/Licence No..... ..
<i>vide</i> Challan No..... ..	<i>vide</i> Challan No..... ..
Dated.... ..196 ..	Dated .. ..196 ..
Date..... ..	Date

*Treasurer**Treasurer*

Treasury/Bank Stamp

Treasury/Bank Stamp

Treasury

Treasury

____Officer

____Officer

Sub-Treasury

Sub-Treasury

Agent, Bank of Ltd.

Agent, Bank of.....Ltd.

INSTRUCTIONS

1. This challan form (obtainable from Government Treasuries and Sales Tax Offices) is to be used only for crediting dues payable to the Government under the Rajasthan Sales of Motor Spirit Taxation Act, 1954.

2. Payments under different heads falling within the purview of this Act may be deposited collectively by means of one challan. The different amounts may not be grouped or clubbed in one sum, but should be indicated against each head distinctly.

3. The portions of the Challan earmarked to be completed by the assessee depositing the money, viz., his name and address. Registration Licence No. should be carefully filled in by him in various columns, before the Challan Form is submitted to the Treasury Officer or Sub-Treasury Officer.

4. The assessee should clearly mention in Parts II and IV of the Challan, the Sales Tax Officer or the Assistant Sales Tax Officer of his circle to whom the Treasury will return Part II.

5. (a) The Receiving Officer will return Parts III and IV of the Challan Forms to the assessee.

(b) The assessee should retain Part III and submit Part IV to the Sales Tax Officer concerned in proof of payment.

Notifications under

RAJASTHAN SALES OF MOTOR SPIRIT TAXATION RULES, 1954.

Published in Raj. Raj-patra Dated August 7, 1954 part I (a) at page 113.

Separate Revenue Department.

Jaipur, July 27, 1954.

No. F. 49 (15) S.R /52 —In pursuance of sub-rule (3) of rule 3 of the Rajasthan Sales of Motor Spirit Taxation Rules, 1954, the Government of Rajasthan is pleased to appoint three Agricultural Income-tax officers posted at Jaipur, Jodhpur and Udaipur to be Sales Tax officers for the purposes of the said Rules for the areas within their jurisdiction as Agricultural Income-Tax Officers.

By Order of
His Highness the Rajpramukh.
J. N. PUROHIT.
Secretary to the Government.

Notifications under

RAJASTHAN SALES OF MOTOR SPIRIT TAXATION ACT, 1954

Published in Raj. Raj-patra Dated July 24, 1954 part IV (c) at page 195:

SEPARATE REVENUE DEPARTMENT

NOTIFICATIONS

Jaipur, June 26, 1954.

No. F. 49 (15) S. R./52.—In exercise of the powers conferred by sub-Section (3) of section 1 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954, (No. VI of 1954), the State Government hereby appoints the 1st day of August, 1954, to be the date on which the said Act shall come into force.

Published in Raj. Raj-patra Dated July 3, 1954 part I [b] at page 213 :

Separate Revenue Department.

NOTIFICATION

Jaipur, June 21, 1954.

No. F. 49(15)S.R/52.—In exercise of the power conferred by sub-section (1) of section 3 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954 (Rajasthan Act No. VI of 1954), the Government of Rajasthan is hereby pleased to notify that the tax under the said Act on the retail sales of Motor Spirit shall be levied until further orders at the rate of four annas per gallon.

By Order of

His Highness the Rajpramukh,

J. N. PUROHIT,

Secretary to the Government.

Published in Raj. Raj-patra Dated April 30, 1956 part I (b) at page 26.

Jaipur, April 30, 1956.

No. F. 5 (24) E. & T./56.—In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954 (Rajasthan Act No. VI of 1954), the Government of Rajasthan is hereby pleased to notify that the tax under the said Act on the retail sales of Motor Spirit shall, with effect from 1st May, 1956, be levied at the rate of five annas per gallon until further orders.

By Order of

His Highness the Rajpramukh,

G. S. PUROHIT,

Secretary to the Government.

Published in Raj. Raj-patra Dated February 6, 1958 part IV (c) at page 962:

Jaipur, January 22, 1958.

No. F. 5 (33)/E&T/57.—In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954 (Rajasthan Act No. VI of 1954), and in supersession of this Department Notification No.F. 5 (24)/E&T/56, dated the 30th April, 1956 the State Government hereby notifies that the tax under the said Act on the retail sales of Motor Spirit shall, on and from the day this notification is published in the Official Gazette, be levied at the rate of "thirty two naye Paise" per gallon.

By Order of the Governor,

G. S. PUROHIT,

Secretary to the Government.

Notifications under

Rajasthan Sales of Motor Spirit Taxation Act, 1954.

Published in Raj. Raj-patra part IV (c) dated April 1, 1960 at page

Excise And Taxation Department

NOTIFICATION

Jaipur, April 1, 1960.

No. F. 5 (113) E & T/59.—In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954 (Rajasthan Act No. VI of 1954), the Government of Rajasthan is hereby pleased to notify that the tax under the said Act on the retail sales of motor spirit shall, with effect from the 1st April, 1960, be levied at the rate of 8 (Eight) Naye Paise per litre.

By Order of the Governor
G. S. PUROHIT

Secretary to the Government.

Notifications under

**RAJASTHAN SALES OF MOTOR SPIRIT TAXATION
ACT, 1954**

Published in Raj. Raj-patra part IV (c) dated May 4, 1962 at page 1 :

Excise and Taxation Department

NOTIFICATION

Jaipur, May 4, 1962.

No. F. 5 (33) E&T/62.—In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954 (Rajasthan Act No. VI of 1954), the State Government hereby notifies that the tax under the said Act on the retail sales of motor spirit shall, with immediate effect, be levied at the rate of 12 (twelve) Naya paise per litre.

By Order of the Governor,
S. P. SINGH BHANDARI,
Secretary to the Government.

Notifications under

RAJ. SALE OF MOTOR SPIRIT TAXATION ACT, 1954

**EXCISE & TAXATION DEPARTMENT
NOTIFICATION**

Jaipur, January 29, 1963,

No. F. 5 (14)E & T/62—In exercise of powers conferred by sub-section (1) of section 3 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954 (Rajasthan Act 6 of 1954), the State Government hereby notifies that the tax under the said Act on the first sale of motor spirit shall be levied at the rate of 12 (twelve) Naye Paise per litre.

By Order of the Governor,
J. M. LALWANI,
Secretary to the Government

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 29-11-63]

Jaipur, March 2, 1963

No. F. 5 (40) FD (R & T)/63-XI.—In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954 (Rajasthan Act 6 of 1954), as amended by clause 15 of the Rajasthan Finance Bill, 1963, read with the declaratory provision appended thereto, the State Government hereby notifies that the tax under the said Act on the varieties of Motor Spirit specified in column No. 2 of the list below shall be as specified in column 3 thereof—

LIST

1	2	3
1.	High speed Diesel oil	6 N.P. per litre
2.	Light Diesel oil	4 N.P. per litre
3.	Aviation spirit	8 N.P. per litre

Jaipur, March 2, 1963

No. F. 5 (40) FD (R & T)/63-XII.—In exercise of powers conferred by sub-section (1) of section 3 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954 (Rajasthan Act 6 of 1954), as amended by clause 15 of the Rajasthan Finance Bill, 1963, read with the declaratory provision appended thereto, the State Government hereby directs that the following amendment shall be made in Notification No F. 5 (14) E & T/62 dated 29th January, 1963, namely:—

AMENDMENT

In the said Notification, for the words “Motor Spirit” the words “motor spirit excluding diesel oil and aviation spirit” shall be substituted.

[Pub. in Rajasthan Gaz Ex. 4 (Ga)—Dt. 2-3-63 at Page 710]

Notification No. F. 5 (36) FD (RT) 63/11 dated 20-2-63—In pursuance of clause (a) of sub-section (1) of section 2 of the 'Rajasthan Sales of Motor Spirit Taxation Act, 1954 (Rajasthan Act 6 of 1954), the State Government hereby authorises Deputy Commissioners (Appeals), 'Excise & Taxation, Jodhpur and Jaipur to hear appeals under the said Act. Their jurisdiction for the purpose of this Act shall be the same as fixed for the purpose of Rajasthan Sales Tax Act, 1954.

[Published in Rajasthan Gazette—Finance (Rev) Section—dated 4-4-1963
Part IV (Ga) Page 21)

Notification No. F. 14 (82) FD (RT) 63.—In exercise of the powers conferred by sub-rule (3) of rule 3 of the Rajasthan Sales of Motor Spirit Taxation Rules, 1954, and in supersession of this Department Notification No. F. 30 (18) F&T/55, dated the 6th September, 1955, the State Government hereby directs that the jurisdiction of the assessing authorities, for the purposes of this Act, shall be the local limits of their respective jurisdiction fixed for the purposes of Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), from time to time.

Finance (Revenue and Economic Affairs) Department Notifications published in Rajasthan Gazette Part 4 -(Ga.)-dated 20-2-64, Page 671 (48) and 671 (49).

Notification No. F. 5 (36)/FD/RT/63.—In exercise of the powers conferred by section 23 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954 (Rajasthan Act 6 of 1954) the State Government hereby makes the following amendments in the Rajasthan Sales of Motor Spirit Taxation Rules, 1954, and with reference to the Proviso to sub-section (3) of the said section orders that previous publication of the said amendment be dispensed with, as the State Government considers that these amendments should be brought into force at once:—

AMENDMENTS

In the said Rules,—

1. In rule 21, for the words "three months" the words 'four years' shall be substituted.
2. In rule 23, for the words "Excise and Taxation Department" the words "Commercial Taxes Department" shall be substituted.

[Published in Rajasthan Gazette-Extraordinary-Part IV (Ga) Dt. 23-11-64]

Finance (Rev. & Eco. Affairs) Department
(Revenue Section)

Jaipur, November 23, 1964.

Notification No. F. 5 (36)/FD/RT/63.—In exercise of the powers conferred by section 23 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954 (Rajasthan Act 6 of 1954), the State Government hereby makes the following amendments in the Rajasthan Sales of Motor Spirit Taxation

Rules, 1954, and with reference to the Proviso to sub-section (3) of the said section orders that previous publication of the said amendment be dispensed with, as the State Government considers that these amendments should be brought into force at once:—

AMENDMENTS

In the said Rules,—

1. In rule 21, for the words “three months” the words “four years” be substituted.

2. In rule 23, for the words “Excise and Taxation Department” the words “Commercial Taxes Department” shall be substituted.

[Pub. in Raj. Gaz. Ex 4 (Ga) Dt. 23-11-64]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, March 6, 1965.

Notification No. F. 5 (26)FD (CT)65. III —In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Sales of Motor Spirit Taxation Act, 1954 (Rajasthan Act 6 of 1954), the State Government hereby notifies that the Tax under the said Act for the varieties of Motor Spirit specified in column No. 2 of the list below shall be as specified in column 3 thereof:—

LIST

1	2	3
1.	High Speed Diesel Oil	7 Paisa per litre.
2.	Light Diesel Oil	7 Paisa per litre.

This shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4(Ga)—Dt. 6-3-65—Page 820]

Rules and Notifications under

SALES TAX ACT, 1954.
(RAJ. ACT No. 29 OF 1954).

RAJASTHAN SALES TAX RULES, 1955

I Chapter XVI and its rule 64 has been added vide Excise and Taxation Department Notification No. F. 5 (9) E&T/57 dated December 23, 1961, published in Rajasthan Raj-patra, part IV (c) dated January 25, 1962.

II. Notification No. F. 5 (105) E&T/60 dated June 28, 1961, published in Rajasthan Raj-patra, part IV (c) dated June 28, 1961 has effected following substitutions and insertions in the rules:—

A. Sub-rule (1) of rule 10, rule 12, rule 15, rule 46 and sub-rule (2) of rule 59 have been substituted for the previous one which before substitutions stood as under:—

(1) Every dealer liable to pay any fee in accordance with the notification issued under sub-section (2) of section 4, shall deposit the fee calculated on his turnover of the previous year in the treasury and shall, within one week of such deposit, submit an application to the assessing authority in form S. T. 1 showing his turnover in the previous year in respect of the goods to which the provisions of the notification under section 4, sub-section (2) are applicable, accompanied by a Treasury receipt for the payment of the fee.

12. *Duration of exemption certificate.*—The exemption certificate granted under rule 10 or rule 11 shall remain valid only till the expiry of the assessment year in respect of which it is granted. A fresh certificate shall be obtained for each subsequent year, for which the application shall be made within 30 days of the commencement of such year, and the provisions of rule 10 shall apply, with necessary modifications, to all such applications.

15. *Point of Tax.*—(1) Subject to the provisions of sub-rule (2) the tax payable under the Act shall be at the first point in the series of sales and this sub-rule shall apply to all dealers, including manufacturers and importers, and applies to all goods.

(2) The tax in respect of the sale of such goods, as may be notified in this behalf by the Government, shall be payable at the last point in the series of sales.

(3) Nothing in these rules shall be construed as affecting any exemption granted by or under section 4.

Explanation—For the purpose of this rule, the expression the first point in the series of sales “means the first sale in such series by a registered dealers, and the expression “the last in the series of sales” means the last sale in such series to unregistered dealer or a consumer or to a registered dealer for purposes other than resale within the State]

46. *Payments to be made in the treasury.*—Unless expressly provided otherwise in the Act or these rules, all payments, by way of tax, fees (including fee for revision) penalty, composition money or otherwise shall be made into treasury concerned by means of a challan in form S. T. 10.

Provided that a dealer not resident in the State of Rajasthan may remit any amount payable by him in the form of a crossed cheque or demand draft in favour of the Sales Tax authority concerned drawn on any branch or Head Office of the Bank of Jaipur Limited or on any office of the Imperial Bank of India situated in the State of Rajasthan.

59. (2) The Government may, at the recommendation of the Commissioner, allow any other person considered by them to be competent in this behalf, to practise as Sales Tax Practitioner.

B. Words "along with a copy of the assessment order" appearing in brackets in rule 31 after the letters and figures "S. T. 7" have been newly inserted.

III. Notification No. F. 5 (40) E&T/60 dated October 1, 1960 has effected following amendments, additions, substitutions and insertions:—

A. In rule 8, for the words "the sale of any goods" the words "the sale or purchase or both of any goods" have been substituted and the words "and such sales shall be liable to Sales Tax" previously appearing at the end have been omitted.

B. Words "or any of the conditions of the exemption certificate" appearing after figure "13" have been inserted.

C. Words "or under section 5A and is not already registered" appearing after figure "3" have been inserted.

D. In rule 17 words "a fee of rupees ten" have been substituted for the words "a fee of rupees six"

E. Present Rule 19, proviso to sub rule (3) of rule 25, Rule 38 Rule 43 and Forms S. T. 1 to S. T. 5 have been substituted for the previous one.

Previously rule 19, proviso to sub-rule (3) of rule 25, rule 38 and rule 43 ran as under:—

19. *Renewal of registration certificate.*—(1) A registration certificate shall be valid till the 31st day of March of the assessment year in respect of which it is granted, but may be renewed on application by the holder of the certificate for a period not exceeding any one assessment year at a time.

(2) The authority empowered to renew shall be the assessing authority concerned.

(3) An application for renewal of registration certificate shall also be in Form S. T. 3 and shall be accompanied by a treasury receipt for payment of fee of rupees two and shall in all other respects be governed by the same provisions as are applicable to an application for first registration.

The application shall be made not less than 30 days before the commencement of the assessment year with reference to which the registration certificate is to be renewed.

25. PROVIDED that where the business of a dealer is discontinued or transferred during any quarter; the dealer shall, within 30 days of such discontinuance or such transfer furnish a return for the period from the beginning of such quarter upto the date of such discontinuance or transfer.

38. *Refunds.*—All refunds shall be granted not later than three months of the date of the receipt by the assessing authority of the copy of the order which entitles the dealer to a refund.

43. *Separate accounts for goods taxable at different rates.*—Every dealer liable to pay tax under the Act shall keep a separate account in respect of goods that are—

(a) taxable at the general rate of $3\frac{1}{2}$ per cent, and

(b) taxable at a different rate by reason of a notification issued under the second proviso to section 5;

In respect of the goods covered by clause (b) above, goods taxable at one uniform rate may all be included in one account, but a separate account must be maintained for goods taxable at each of the various rates notified under the second Proviso to section 5.

F. Rules 25C; 28B, 29A 38A and rules 61, 62, and 63 of Chapter XV have been newly added.

G. Forms S. T. 5A, 13, 13A, 14, 15, 16, 17, 17A, 18, 19 and 20 have been added.

H. In sub-rule (1) of rule 25 words "of turnover" previously occurring between "the return" and "referred" have now been omitted.

I. In rule 29 words "under section 5 of the Act" appearing after the words "the tax payable" have been inserted.

J. In rule 30 words "or purchased" wherever occurring have been newly inserted and the words "of turnover" previously occurring between words "in the return" and "full details" have now been omitted.

IV. Notification No. F 5 (9) E&T/62 dated November 20, 1962, published in Rajasthan Raj-patra, part IV (c) dated November 20, 1962 has effected the following amendments:—

A. Previously standing rule 12 has been renumbered as sub-rule (1) of rule 12 and words "subject to the provisions of sub-rule (2), the" have been substituted for the word "The" occurring in the beginning.

B. Sub-rule (2) has been newly inserted.

C. Rule 25A-A has been newly added.

THE RAJASTHAN SALES TAX RULES, 1955.

[English Translation Authorised By His Highness the Rajpramukh]

SEPARATE REVENUE DEPARTMENT NOTIFICATION

Jaipur, March 25, 1955.

No. F. 49 (2) S.R./53.—In exercise of the powers conferred by section 26 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. XXIX of 1954), the Government of Rajasthan is hereby pleased to make the following rules after previous publication.

By Order of
His Highness the Rajpramukh,
J. N. PUROHIT
Secretary to the Government.

Notes.

These rules have been framed on the authority of Section 26 of the Rajasthan Sales Tax Act, 1954 which reads as under :—

(1) The State Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) all matters expressly required or allowed by this Act to be prescribed;

(b) the registering of persons engaged in the sale of goods and the imposing of conditions in respect of the same for the purpose of enforcing the provisions of this Act and fees for registration;

(c) the determination of turnover for the purposes of assessment of tax under this Act;

(d) compelling the submission of returns and the production of documents and enforcing the attendance of persons and examining them on oath or affirmation;

(e) prescribing fees for the purposes of filing appeals and revisions;

(f) the appointment, duties and powers of officers appointed for the purpose of enforcing the provisions of this Act; and

(g) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act.

(3) In making any rule, the State Government may direct that a breach thereof shall be punishable with fine, not exceeding Rs. 500 and when the offence is a continuing one, with a fine not exceeding Rs. 25 for every day till the offence continues.

(4) The power to make rules conferred by this section shall be subject to the condition of the rules being made after previous publication.

(5) All rules made under this section shall be published in the Gazette, and upon such publication, shall have effect, as if enacted in this Act, from such date as may be notified in this behalf.

CHAPTER I.

PRELIMINARY.

1. *Short title and Commencement.*—These rules may be called Rajasthan Sales Tax Rules, 1955, and shall come into force on the date of their publication in the Rajasthan Gazette.

These rules have been first published in Rajasthan Raj-patra dated March 2^o, 1955 part IV (c) at page 985.

2. *Definitions.*—In these rules, unless the context otherwise requires—

- (a) "Act" means the Rajasthan Sales Tax Act, 1954.
- (b) "agent" means a person authorised in writing to appear on behalf of a dealer or other person before any Sales Tax authority;
- (c) "Deputy Commissioner of Sales Tax (Appeals)" means any person appointed by the Government either by name or by virtue of his office to perform the duties of that office;
- (d) "form" means a form appended to these rules;
- (e) "Government" means the Government of Rajasthan;
- (f) "place of business" means a place where a dealer sells any goods or keeps accounts of sales;
- (g) "Sales Tax Officer" means a Sales Tax Officer appointed by the Government and includes an Assistant Sales tax Officer;
- (h) "section" means section of the Act;
- (i) "treasury" means a Government Treasury in the State of Rajasthan and includes a Sub treasury; and
- (j) words and expressions defined in the Act and not defined in these rules have the meanings respectively assigned to them in the Act.

CHAPTER II

Assessing and Appellate Authorities and their Jurisdiction.

3. *Assessing authorities and their Jurisdiction.*—(1) The Sales Tax Officer for the area within his jurisdiction as fixed by the Government, shall be the assessing authority for that area, and such are shall be called his "*circle*".

Notes

Clause (b) of section 2 defines Assessing Authority as, any person authorised by the State Government to make any assessment of tax under this Act. This rule authorises Sales Tax Officer for that purpose.

(2) The jurisdiction of an assessing authority shall be determined with reference to the place of business of the dealer. If a dealer carries on business within the limits of the jurisdiction of more than one assessing authority, the assessing authority within whose jurisdiction the principal place of business is situated, shall be the assessing authority in respect of such dealer.

Explanation—Where the dealer has declared a place to be his principal place of business in writing, that place shall ordinarily be regarded as his principal place of business.

(3) If the principal place of business of a dealer is situated outside Rajasthan the assessing authority having jurisdiction over the place in Rajasthan declared by the dealer in this behalf in the return of turnover shall have jurisdiction in respect of such dealer.

(4) Whenever there is a doubt, the Commissioner shall determine which assessing authority shall have jurisdiction over the dealer and his decision shall be final.

4. *Distribution of business amongst various Sales Tax Officers in a circle.*—Where there are more than one Sales Tax Officer in a circle, their respective jurisdiction and the distribution of business amongst them shall be such as may be fixed by the Government, or, in so far as it is not so fixed, shall be such as may be fixed by the commissioner.

5. *Appellate authorities.*—The Deputy Commissioner of Sales Tax (Appeals) shall be the appellate authority for hearing the appeals under the Act, and shall hear appeals arising in respect of the whole of Rajasthan, or in respect of such area as may be fixed by the Government and such area shall be called his “range”.

Notes.

The rule is in pursuance of clause (a) of section 2 of the Act which provides that,—

(a) “appellate authority” means any person authorised by the State Government to hear appeals under this Act.

6. *Jurisdiction and distribution of business amongst various appellate authorities.*—If there are more than one Deputy Commissioner of Sales Tax (Appeals) appointed by the Government, their jurisdiction and distribution of business amongst them shall be such as may be fixed by the Government or so far as it has not been so fixed, shall be such as may be fixed by the Commissioner.

CHAPTER IV

Exemptions under section 4, sub-section (2) and procedure connected therewith.

Notes.

The rules in this Chapter are meant to meet the requirements of sub-section (2) of section 4 of the Act. Section 4 of the Act reads as under:—

(1) No tax shall be Payable under this Act on the sale of any of the exempted goods if the conditions specified in column 3 of the Schedule are satisfied.

(2) Where the State Government is of opinion that it is necessary or expedient in the public interest so to do, the State Government may, by notification in the official gazette, exempt from tax the sale of any goods or class of goods or any person or class of persons on such conditions and on payment of such fee as may be specified in the notification.

8. *Certificate of exemption.*—Where the Government exempts from tax the sale or purchase or both of any goods or class of any goods or any person or class of persons then, unless the Government dispenses with a certificate, it shall be necessary for the person claiming exemption under the notification to obtain a certificate of exemption in accordance with the rules contained in this Chapter and in the absence of such certificate, such exemption shall not be allowed.

9. *Fee for exemption.*—Where an exemption granted under sub-section (2) of section 4 specifies a fee to be calculated on the basis of turnover, the fee shall be paid in accordance with the provisions contained in this Chapter, with such modifications as may be necessary in the circumstances of the case.

10. *Application for certificate of exemption.*—(1) An application in form S.T. 1 for obtaining an exemption certificate in accordance with the notification issued under sub-section 2 of section 4 shall be submitted to the assessing authority within 30 days from the date of issue of the said notification and such application shall be accompanied by a copy of Treasury Challan under which the fee specified for granting of such exemption has been deposited:

Provided that such certificate shall not have effect from the date of the said notification if the dealer fails to satisfy the assessing authority that the tax has not been charged after the date of notification till the date of issue of such certificate.

(2) If the assessing authority, after such inquiry as he may deem necessary, is satisfied that the information given in the statement is correct and the fee has been correctly deposited, he shall issue an exemption certificate in form S.T. 2.

(3) If the fee deposited is less than payable in accordance with the notification, the assessing authority shall require the dealer to deposit the balance within a time to be fixed by him and shall not issue the exemption certificate unless such balance is deposited within such time.

(4) If the fee deposited is in excess of that payable, the assessing authority shall order the excess to be refunded to the depositor.

11. *Application by dealer starting business after issue of notification.*—(1) If any dealer liable to pay fee in accordance with a notification issued under section 4, sub-section (3) commences business after the issue of such notification, he shall, within 60 days of such commencement, apply to the assessing authority in form S.T. 1 for an exemption certificate in his favour.

(2) The assessing authority may fix a provisional fee not exceeding rupees five hundred in any case, to be deposited by such dealer and require him to deposit it before the certificate of exemption is issued.

(3) Upon the expiry of the assessment year, such dealer shall submit a statement in form S.T. 1 showing his turnover during the year and thereupon the provisions of sub-rules (2), (3) and (4) of rule 10 shall apply as if it were a statement submitted under sub-rule (1) of rule 10.

12. *Duration of exemption certificate.*—(1) Subject to the provisions of sub-rule (2), the exemption certificate once granted under rule 10 to 11 (3) shall (unless it is cancelled or the business is discontinued) remain valid till the expiry of the assessment year in respect of which the fee is paid, and shall also continue to be valid thereafter, provided the fee, specified therefor, is paid for each subsequent assessment year or years within 30 days or with any

return that may fall due within 3 months before the commencement of any such year:

Provided further that a dealer shall be liable to a penalty not exceeding double the fee specified for an exemption certificate in case the said fee is not deposited within the prescribed period and to the payment of tax if such tax has been charged by such dealer after the commencement of the assessment year for which the fee was to be deposited.

(2) An exemption certificate for purchase of materials, granted under rule 10 or 11, to specified industries shall (unless it is cancelled or the business is discontinued) remain valid till the expiry of the assessment year in respect of which it is granted and may be renewed for each subsequent year for which an application together with the fee specified therefor, is submitted not less than thirty days before the commencement of any such year. No such exemption shall be valid for any subsequent assessment year unless renewed for such year.

13. *Separate accounts for exempted goods.*—A dealer who has been granted an exemption certificate under this Chapter shall maintain a separate account in respect of the turnover of the goods mentioned in the certificate of exemption.

14. *Cancellation of exemption certificate.*—An exemption certificate granted under this Chapter may be cancelled by the assessing authority concerned, if after giving reasonable opportunity of being heard to the dealer, the assessing authority is satisfied that the dealer has contravened the provisions of rule 13 [or any of the conditions of the exemption certificate] or that the certificate has been obtained by fraud.

CHAPTER V.

Point at which Tax is payable.

Notes.

Rule 15 of this Chapter deals with the requirements of section 5 of the Act which is reproduced below:—

The Tax payable by a dealer under this Act shall be at such single point in the series of sale by successive dealers as may be prescribed and shall be levied at the rate of $3\frac{1}{2}$ per cent. on the taxable turnover:

Provided that the tax in respect of the sale of any goods declared essential for the life of the community by the Essential Goods (Declaration and Regulation of Tax on Sale or Purchase) Act, 1952 (LII of 1952), which are not included in the Schedule, shall unless the State Government notifies otherwise in respect of any of them with the prior concurrence of the Central Government, be always payable at the last point in such series of sale;

Provided also that where the State Government is of the opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, and in the case of goods declared essential for the life of the community by the Essential Goods (Declaration and Regulation of Tax on Sale or Purchase) Act, 1952 (LII of 1952), with the prior concurrence of

the Central Government, provide that the rate at which the tax payable by a dealer in respect of any goods or class of goods to be specified in the notification shall be such not exceeding $6\frac{1}{2}$ per cent, on the taxable turnover as may be specified in the said notification.

Provided further that in respect of the following goods the rate of tax payable under this Act shall be as shown against each of such goods and shall be payable at such single point in the series of sale by successive dealers as may be prescribed:—

(a) Hydrogenated vegetable and edible oils including Banaspati;	12 $\frac{1}{2}$ %
(b) Palm oil;	12 $\frac{1}{2}$ %
(c) Cigarette and cigars;	12 $\frac{1}{2}$ %
(d) Bullion Gold or Silver	$\frac{1}{2}$ %

15. *Point of taxation.*—Unless otherwise directed by the State Government by a notification in the official Gazette, the tax payable under the Act shall be at the first point in the series of sale by successive dealers.

Explanation.—For the purposes of this rule, the first point in the series of sale shall mean the first sale in such series by a registered dealer and the second and subsequent points shall be determined accordingly while the last point in the series of such sale shall be the last sale in such series to an unregistered dealer or to a consumer or to a registered dealer for purposes other than re-sale within the State.

CHAPTER VI.

Registration certificate.

Notes.

The rules in this Chapter have been framed to meet the requirements of section 5 of the Act which reads as under:—

(1) No dealer shall, while being liable to pay tax under section 3 of this Act, carry on business as a dealer unless he has been registered and possesses a registration certificate;

Provided that any dealer who at the commencement of this Act is liable to pay tax under this Act shall be deemed not to have contravened the provisions of this sub-section if he applies for a certificate before such date being not earlier than three months from the date of commencement of this Act as may be prescribed in this behalf.

(2) Every dealer required by sub-section (1) to be registered shall make application in such behalf in the prescribed manner to the prescribed authority.

(3) If the said authority is satisfied that an application for registration is in order, he shall, in accordance with such rules as may be prescribed, after recovering such fee, not exceeding rupees ten, as may be prescribed, register the applicant and grant him a certificate of registration, in the prescribed form.

(4) The prescribed authority may amend or renew or cancel any certificate of registration.

(5) When any dealer is Penalized under section 16 in respect of any contravention of sub-section (1), the prescribed authority shall, on realising the amount of penalty and the fee, register such dealer and grant him a certificate of registration, and such registration shall take effect as if it had been made under sub-section (3) on the dealer's application.

16. *Application for Registration.*—An application for registration certificate shall be submitted by a dealer in respect of each of his place of business in Rajasthan to the assessing authority in whose circle such places are situated, 30 days before the commencement of the assessment year with reference to which the registration certificate is required:

PROVIDED that an application with the assessment year commencing on the 1st April, 1955, may be filed within three months from that date, i, e., on or before the 30th day of June, 1955.

(2) A dealer liable to tax under sub section (2) of section 3 [or under section 5 A and is not already registered] shall apply for registration certificate within 15 days of commencement of liability.

17. *Form and fee for application.*—Every application for registration certificate shall be in form S. T. 3 and shall be accompanied by a treasury receipt of the payment of a fee of rupees ten.

18. *Issue of registration certificate.*—The assessing authority, if satisfied that the dealer is entitled to a registration certificate under section 6, shall issue a registration certificate in form S.T. 4.

19. *Continuity of previous certificates.*—(1) All the registration certificates which were valid up to the 31st March, 1960, shall if not otherwise cancelled thereafter, continue upon payment before the 30th November, 1960, of rupees ten, to be valid for the purposes of section 6

(2) The assessing authority upon receipt of the aforesaid fee of Rs. 10/- shall make the following endorsement on any such certificate, namely :—

“The dealer has paid a fee of Rs. 10'— and this certificate shall continue to be valid for the purposes of section 6 ”

19 A. *The registration certificate of added areas*—The registration certificates issued under the Acts repealed by the Rajasthan Sales Tax (Amending and Extending) Act, 1957 shall, unless expiring earlier, be valid till 31st day of March, 1958 and the dealer shall obtain a registration certificate under these rules thereafter.

20. *Cancellation of registration certificate.*—The assessing authority concerned may cancel a registration certificate, if, after giving the holder of the certificate a reasonable opportunity of being heard, he is satisfied that the holder of the certified has obtained it by fraud.

21A. *Cancellation of certificate in added areas*—Registration certificate obtained under the acts repealed by the Rajasthan Sales Tax (Amending and Extending) Act, 1957 shall be cancelled upon application made by the holder thereof, if assessing authority is satisfied that he will not be liable to pay Sales Tax under the Act.

21. *Loss of certificate.*—If a registration certificate is lost or misplaced or accidentally destroyed, a duplicate may be issued by the assessing authority concerned on presentation of an application in writing accompanied by the treasury receipt for the payment of a fee of rupee one.

22. *Certificate not transferable.*—A registration certificate issued under these rules shall not be transferable and when the holder of such a certificate is succeeded by another person by transfer of business or otherwise, a new certificate shall be applied for by such successor within 15 days of succession.

23. *Place covered by certificate.*—(1) Subject to the provision of sub-rule (2), a registration certificate shall cover only one place of business mentioned therein.

(2) Where a dealer has more than one place of business, the registration certificate shall be issued for the principal place of business as declared by the dealer, and the assessing authority may supply the dealer with a certified copy of the same for each other place of business (to be mentioned at the foot of the copy) on payment of fee Rs. 3/- (Rupees three) for each such place. Such certified copy shall be valid as a registration certificate for the place of business mentioned therein, so long as the original registration on certificate is valid.

24. *Registration certificate to be hung.*—The holder of a registration certificate shall keep it hanging at the prominent place in the premises where the business in respect of which the certificate is issued is carried on.

CHAPTER VII.

Return of turnover and other return and statement.

Notes.

Section 7 and 8 of the Act read as under :—

7. (1) Every dealer liable to pay tax shall furnish returns of his turnover for the prescribed periods in the prescribed form, in the prescribed manner and within the prescribed time to such authority as may be prescribed.

(2) Every such return shall be accompanied by a Treasury receipt or receipt of any bank authorised to receive money on behalf of the Government, showing the deposit of the full amount of tax due on the basis of return in the Government Treasury or bank concerned.

(3) If any dealer discovers any omission, error, or wrong statement in any returns furnished by him under sub-section (1), he may furnish a revised return in the prescribed manner at any time before the assessment is made.

8. (a) sells or otherwise disposes of his business or any part of his business or any place of his business or effects or comes to know of any other change in the ownership of the business; or

(b) discontinues his business, changes his place of business or opens a new place of business; or

(c) changes the name or nature of his business or effects any change in the classes of goods in which he carries on business;

he shall, within fifteen days, inform the prescribed authority accordingly; and if any such dealer dies, his legal representative shall, in the like manner, inform the prescribed authority.

Rules 25 and 26 deal with the requirements of section 7 of the Act. Rules 27 and 28 are with reference to the purposes of section 8 of the Act.

25. *Return of turnover.*—(1) The return referred to sub-section (1) of section 7 shall be in form S. T. 5 and shall be signed by dealer himself or his agent, and shall be verified in the manner indicated therein and shall be submitted to the assessing authority concerned.

(2) The return may be presented personally or may be sent by post.

(3) The said return shall be filed for each of the quarters ending with the last day of the month of June, September, December and March of every assessment year if the 'previous year' of the dealer ends on the 31st day of March of any year, and in other cases for each of the quarters of the year of accounts of the dealer, and shall be filed not later than 30 days after the end of the quarter to which it relates;

Provided that the assessing authority may, on an application made in this behalf within three months of the commencement of the assessing year allow any dealer whose taxable turnover does not exceed 1/10th of his turnover as verified from the assessment order of the previous year or in its absence, from the returns of that year, to submit his return annually :

Provided further that where the business of a dealer is discontinued or transferred, the dealer shall, within 30 days of this discontinuance or such transfer, submit a return for the period from the beginning of the quarter in which such discontinuance or transfer has taken place, or of the year, as the case may be, up to the date of such discontinuance or transfer.

Explanation.—The quarters of the year of accounts of a dealer shall be as follows :—

First Quarter.—The period of three months commencing on the first day of the year of accounts.

Second Quarter.—The period of three months commencing on the day next after the end of first quarter.

Third Quarter.—The period of three months commencing on the day after the end of the second quarter.

Fourth Quarter.—Rest of the year of account

The months shall be calculated according to the usage of the dealer whose year of accounts is in question.

(4) If a return is not accompanied by a receipt for the deposit of tax as required by sub-section (2) of section 7, the assessing authority shall not be bound to take any cognisance of the return.

25 A. *Special Return for First Year.*—Where the previous year of a dealer ends on a date other than the 31st day of March, such dealer shall, for the purposes of the assessment year 1955-56, file with the assessing authority concerned a special return (in addition to the returns mentioned in rule 25) which shall also be in Form S. T. 5 with the heading "Special return for the purpose of the first assessment year under the Rajasthan Sales Tax Act, 1954" giving particulars of the dealers turnover for the period from the first day of April, 1955, to the date immediately before the commencement of the quarter for which he has to file his first return under rule 25. Such return shall be filed not later than 28 days from the end of the period for which it is to be filed.

25 A-A. Notwithstanding anything contained in sub-rule (3) of rule 25, but subject to the provisions of the proviso thereof, a dealer of a class which may be notified by Government in the official Gazette, shall file returns for each month of the year of his accounts within 15 days of the close of such month.

25 B. *Special return in case of added areas.*—The dealers of Abu, Ajmer and Sunel areas may file a special return showing from the commencement of the financial year till the extension of the Act to these areas, their sales and the tax paid thereon under the Acts repealed by the Rajasthan Sales Tax (Amending and Extending) Act, 1957.

(b) A further special return may be filed under the Act by the dealers of Abu, Ajmer and Sunel areas till the end of the first quarter i. e. 30th June, 1957 and similarly a special return shall be filed by the dealers of the said areas where their accounting period do not synchronise with the financial year, to make their quarters coincide with the years of account adopted by them.

25 C. *Exempted sales:*—(1) A dealer who is entitled to and claims exemption from the payment of tax :—

(a) on sales made to a registered dealer of goods taxable at the last point for the purpose of :—

(i) resale within the State,

(ii) sale in the course of Inter-State trade or commerce, or

(iii) sale in the course of export out of the territory of India, or

(b) on sales of such goods as are specified in the purchasing dealer's certificate of exemption and are intended for use in the manufacture of goods for sale, or

(c) on sales of any such goods as may be exempted from tax on the condition of furnishing a declaration, shall, in respect of each such sale, obtain a declaration from the purchasing dealer in form S. T. 17 and shall alongwith the return

prescribed under rule 25, file all declarations obtained as aforesaid and also submit a separate list for each sale in form S. T. 16;

Provided that no declaration shall cover more than one transaction of sale :

Provided further that a declaration for purchases made by the State Government Departments shall be in form S. T. 17 A.

(2) Blank declaration forms S. T. 17 may be obtained from the assessing authority on payment in Government Treasury of Rs. 2/- for each book containing 100 declaration forms.

(3) Before furnishing the declaration to the selling dealer, the purchasing dealer or any person authorised by him in his behalf, shall fill in all the required particulars in the form and shall also affix his usual signature in the space provided in the form for the purpose. Thereafter, the counterfoil of the form shall be retained by the purchasing dealer and the other two-ports marked original and duplicate shall be made over by him to the selling dealer

(4) Any unused declaration form or forms remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the assessing authority.

(5) No registered dealer to whom a declaration form is issued by the assessing authority shall either directly or through any other person, transfer the same to any other person.

(6) The State Government may, by notification, declare that forms of a particular series, design or colour shall be deemed as obsolete and invalid for use with effect from such date as may be specified in the notification.

26. *Quarterly statement by importers.*—Every importer of goods from outside, be Rajasthan liable to pay tax shall, submit to the assessing authority concerned a statement in form S. T. 6, showing the amount of goods imported by him for each of the quarters referred to in Rule 25 (3) concurrently with quarterly returns.

27. *Authority to be informed under section 8 regarding change of business.*—Information regarding change of business or discontinuance of business or disposal thereof, required to be sent by the dealer or by his legal representative under section 8, shall be sent to the assessing authority or assessing authorities within whose jurisdiction the place of business or places of business concerned may be situated.

28. *Return by a dealer having more than one place of business.*—The dealer shall include in the return of turnover the turnover of all branches of his business, and shall submit the return for the principal place of business, mentioning therein the turnover of all branches. He shall send an intimation thereof to every assessing authority concerned with the branch or branches.

28 A. *Return by contractors.*—The contractors would furnish returns only of the price of materials supplied by them in their contracts during the assessment year.

28 B. *Option under clause (t) of section 2.*—(1) If any dealer who is not a manufacturer, purchaser or processor or a dealer engaged in the execution of a contract, and whose taxable turnover does not exceed Rs. 25,000, desires to exercise the option under the second proviso to clause (t) of section 2, he shall submit a declaration in writing in form S. T. 19, to the assessing authority in the month of February :

Provided that :—

(i) in case of the year 1960-61 such declaration may be filed on or before the 30th November, 1960;

(ii) a dealer whose liability to pay tax begins for the first time after the commencement of the assessment year may file such declaration within 15 days of the commencement of such liability.

(2) On receipt of the declaration as provided in sub-rule (1) the assessing authority shall verify the correctness of the information contained therein and if he is satisfied that the information supplied by the dealer is correct and complete, he shall inform the dealer by the 31st March following that he is allowed to do so and in case of the year 1960-61 such information shall be sent by the end of December, 1960.

(3) The option so exercised shall cease if and when the taxable turnover exceeds Rs. 25,000/-

(4) A dealer may withdraw his option with effect from the commencement of any assessment year provided he informs in writing the assessing authority before one month of such commencement.

(5) Every dealer, who has exercised his option under sub-rule (1) above, shall keep correct and complete accounts of his purchases and shall preserve the corresponding purchase vouchers for a period of not less than five years. If the assessing authority has definite information that the dealer does not keep faithful accounts of his purchases, he may be required to produce for examination, his sales accounts as well and in case he does not keep any sales accounts the assessing authority may direct him to maintain them in future.

(6) A dealer exercising his option under sub-rule (1) above shall submit a return in form S. T. 5 A :

Provided that in the first return he shall include the stocks in hand at the time his option becomes operative.

CHAPTER VIII

*Mode of assessment and Notice of Demand.**Notes.*

The provisions for assessment of tax are, Contained in section 10 of the Act which provides as under:—

(1) (a) Assessment of taxable turnover and determination of tax due for any year, shall be made after the returns for all the periods of that year have become due.

(b) If no return is submitted by the dealer under sub-section (1) of section 7 within the period prescribed in that behalf, or if the return submitted by him appears to the assessing authority to be incorrect or incomplete, the assessing authority shall, after making such inquiry as he considers necessary, determine the turnover of the dealer for the previous year to the best of his judgment and assess the tax on the basis thereof:

Provided that before taking action under this sub-section, the dealer shall be given a reasonable opportunity of proving the correctness of any return submitted by him.

(c) If the assessing authority, after such inquiry as he considers necessary, is satisfied that the returns furnished by dealer are correct and complete he shall assess the tax on the basis thereof.

(2) If the assessing authority is not satisfied without requiring the presence of the person who made the returns or the production of evidence that the returns are correct and complete, he shall serve on such person a notice requiring him on a date and place to be therein specified —

- (i) to appear in person, or by an agent duly authorised in writing; or
- (ii) to produce or cause to be produced any evidence on which such person may rely in support of the returns; or
- (iii) to produce or cause to be produced such account or documents pertaining to the assessment year as the assessing authority may require; or
- (iv) to produce or cause to be produced such accounts or documents pertaining to three years preceding as the assessing authority may require.

Provided that the production of such accounts or documents may not be insisted upon during the first two assessments from the commencement of this Act.

(3) On the day specified in the notice under sub-section (2) or as soon afterwards as may be, the assessing authority, after hearing such evidence as such person may produce and such other evidence as the assessing authority may require on specified points, shall, by an order in writing assess the taxable turnover and determine the tax payable on the basis of such assessment.

(4) If a dealer—

(a) having furnished returns fails to comply with all the terms of a notice issued under sub-section (2); or

(b) has not regularly employed any method of accounting, or if the method employed is such that, in the opinion of the assessing authority, assessment cannot properly be made on the basis thereof;

the assessing authority shall assess the dealer to the best of his judgment and determine the tax payable on the basis of such assessment.

(5) In determining the tax for the year 1954-55, the assessing authority shall allow a rebate, varying from 20 per cent. to 40 per cent, as may be found necessary, of the tax payable on imported goods by a dealer who had in his stock on the day of enforcement of this Act, goods imported before that date.

29. *Deductions from turnover.*—The tax payable [under section 5 of the Act] shall be computed on the taxable turnover, and in determining the taxable turnover, the following amounts shall be deducted if they are included in the turnover:—

(a) all amounts allowed as discount in accordance with the terms of the contract or agreement entered into in the particular case, provided that the accounts show that the purchaser has paid only the sum originally charged, less the discount;

(b) all amounts allowed to purchasers in respect of goods returned by them to the dealer, provided that the accounts show the date on which the goods were sold and returned and the date on which refund was made or credit allowed to each purchaser;

(c) all amounts for which a dealer sells goods which are not in his stock but which are obtained by him from another dealer specially to accommodate a customer, provided that the sale is entered in the accounts together with the name of the dealer from whom the articles were obtained;

(d) all amounts for which goods excluded from the operation of the Act are sold, provided that separate accounts for the transactions in respect of such goods are maintained;

(e) the sale proceeds of goods exempted under section 4, provided that separate accounts for the transactions in respect of such goods are maintained, and provided also that a certificate of exemption issued under rule 8 to the dealer is in force; and

(f) all amounts realised by a dealer on account of the sale of business as a whole.

“29(A) *Computation of purchase price.*—The provisions of rule 29 shall apply *mutatis mutandis* in computing the aggregate price of purchases of a dealer.”

30. *Calculation of turnover when goods are sold or purchased for consideration other than cash.*—A dealer who has sold or purchased goods for valuable consideration other than money, shall separately specify in the return full details regarding the same, including the value of the consideration, the quantity of goods sold or purchased and their description. The assessing authority shall, after such inquiry as he considers necessary, determine the value of such consideration.

31. *Notice of demand.*—As soon as the assessment has been completed the assessing authority shall serve a notice on the dealer in form S.T. 7 [along with a copy of the assessment order] requiring him to pay the tax so assessed within the time specified in the notice (which shall not be less than 15 days) and in the manner specified in the notice, and the dealer shall pay the tax accordingly.

CHAPTER IX.

*Appeal and revision.**Notes .*

The rules in this Chapter are meant to meet the requirements of sections 13 and 14 of the Act which are reproduced below:—

13. (1) Any assessee objecting to an assessment or refund or an order of penalty may, within sixty days from the date on which he was served with a notice of demand, or the copy of the refund order, appeal to the appellate authority:

Provided that no appeal shall be entertained under this sub-section unless it is accompanied by a satisfactory proof of the payment of the tax in respect of which the appeal has been preferred.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) The appellate authority may, after giving the appellant a reasonable opportunity of being heard—

(a) confirm, reduce, enhance or annul the assessment; or

(b) set aside the assessment and direct assessing authority to pass a fresh order after such further inquiry as may be directed.

(4) Every order passed in appeal under this section shall, subject to the powers of revision conferred by section 14 and of any reference made to the High Court under section 15, be final.

(5) If the amount of assessment is reduced by the appellate authority under clause (a) of sub-section (3), he shall order the excess amount of tax, if realised, to be refunded in such time as may be prescribed in the rules.

14. (1) The Commissioner may in his discretion at any time, *suo motu* or being moved by the assessing authority, call for and examine the records of any proceedings under this Act and if he considers that any order is illegal or improper or erroneous in so far as it is prejudicial to the interests of the revenue, he may pass such orders as he thinks fit

Provided that no order shall be passed prejudicial to a dealer without giving him an opportunity of being heard:

Provided further that the Commissioner shall not revise an order which has been made more than two years previously.

(2) The Commissioner may on application for revision of an order by a dealer under this Act made within six months of the date of the order, call for the record of the proceedings in which the order complained against was passed and after examining the record; subject to the provisions of this Act, pass such order not prejudicial to the assessee as he thinks fit:

Provided that an order declining to interfere shall be deemed not prejudicial to the assessee.

Provided further that no revision shall lie if there is time for filing an appeal or if an appeal is pending before the appellate authority.

32. *Form of Appeal.*—The memorandum of appeal under section 13 shall be in Form S T. 8 and shall be accompanied by a proof of payment of the tax in the form of treasury receipt or certificate

33. *Contents of memorandum of appeal*—The memorandum of appeal shall specify at the particulars given in the prescribed form and shall be signed by the appellant or by his agent and shall be verified in the manner given in the prescribed form and shall be accompanied by a certified copy of the order sought to be challenged.

34. *Presentation of Appeal.*—The memorandum of appeal shall be presented by the appellant or his pleader or his agent to the appellate authority or such member of his staff as the appellate authority may appoint in that behalf, or may be sent by registered post addressed to the appellate authority.

35. *Notice to be given of the date of hearing.*—The appellate authority shall give notice of the date fixed for hearing to the appellant and to the assessing authority concerned. Such notice may be delivered personally or may be sent by post.

36. *Order on appeal to be communicated.*—A copy of every order of the appellate authority disposing of an appeal shall be sent to the appellant and to the assessing authority concerned either by personal delivery or by post.

37. *Giving effect to the appellate or revisional order.*—If an order passed in appeal or revision has the effect of varying any order of assessing authority, the assessing authority shall take action to implement the order, and in particular, shall refund the excess or realise the deficit, as the case may be.

38. *Refunds.*—(1) If the assessing authority is satisfied that the payment made by a dealer is in excess of the tax due, he shall pass an order for refund of the excess amount and shall issue a refund order in form S. T. 13 together with an advice to the Treasury Officer in form S. T. 13A:

Provided that if the dealer desires payment by adjustment against any amount payable by him, the assessing authority shall issue an adjustment order in form S. T. 14 authorising the dealer to deduct the amount refundable from the amount payable in respect of the return period next following the sanction of the refund.

(2) In support of a claim for deduction according to the proviso to sub-rule (1) above, a dealer shall attach the refund adjustment order to the next return to be furnished by him.

(3) After allowing such deduction, the assessing authority shall cancel the refund adjustment order.

“38A.—*Refund of tax on declared goods under section 23A.*—(1) Every dealer who claims a refund under section 23A shall, within the time allowed in sub-rule (2) apply to the assessing authority in form S. T. 15.

(2) The application referred to in sub-rule (1) shall be submitted :—

(i) in the case of sale of goods in the course of inter-State trade or commerce falling within clause (a) or section 3 or the Central Sales tax Act 1956 (Central Act/4 1956, not later

than three months, from the date on which the movement or the goods from the State or Rajasthan to any other State commenced, and

(ii) in the case of any sale falling within clause (b) of section 3 of the said Act, not later than three months from the date on which the sale was effected by transfer or documents of title to the goods.

(3) On receipt of the above application, the assessing authority shall, if he is satisfied after such scrutiny of the accounts and after such enquiry as he considers necessary, that the claim is admissible, pass an order for refund of the excess amount and shall issue a refund order in form S. T. 13 together with an advice to the Treasury Officer in form S. T. 13A. If the statement submitted appears to the assessing authority to be incorrect, incomplete or otherwise not in order, he shall after making such enquiry as he considers necessary and after giving the dealer an opportunity of being heard, pass such order thereon as he thinks fit. The provisions laid down in proviso to sub-rule (1) and in sub-rule (2) and (3) of rule 38, shall in so far as may be, apply for refund adjustments under this rule."

39 *Application for revision*—An application for revision under sub section (2) of section 14 shall be in form S. T. 9 and shall be accompanied by the treasury receipt for the payment of a fee of rupees twenty five.

40. *Other provisions regarding revisions*.—The provisions of rules 33 to 38 shall apply in respect of applications for revision, procedure for revision and other matters connected therewith in the same manner as they apply to appeals with such modifications as may be necessary.

41. *Dismissal for default of an application for appeal or application for revision*.—Where the appellant or applicant for revision does not appear on the date fixed for hearing, the appellate or revising authority, as the case may be, may dismiss the appeal or application, for default.

(2) An appeal or application for revision dismissed under sub-rule (1) shall be restored if the appellant or applicant makes an application for that purpose within 30 days of the date of dismissal and satisfies the appellate or revising authority, as the case may be, that he was prevented by sufficient cause from appearing on the date fixed for hearing: and such restoration may be unconditional or on such conditions as the appellate or revising authority may deem reasonable in the circumstances of each case, including conditions as to the payment of costs to the State.

CHAPTER X.

*Accounts to be Maintained by Dealers.**Notes.*

Section 21 of the Act provides that "Every dealer shall keep and maintain a true and correct account showing the value of the goods sold and bought by him and in case the accounts maintained in the ordinary course, do not show the same in an intelligible form, he shall maintain true and correct account in such form as may be prescribed in this behalf.

Provided that this section shall not apply to such dealers as are not liable to tax under this Act.

42. *Accounts.—How to be maintained.*—(1) Every dealer liable to pay tax under the Act shall also maintain a true and correct account of his purchases sales and stocks showing the quantity and value of the goods.

(2) Every manufacturer laible to pay tax under the Act shall maintain a stock books in respect of raw materials and of finished goods.

43. *Separate accounts of goods taxable at different rates.*—Subject to the provisions of rule 42, every dealer who is liable to pay tax, shall keep separate accounts in respect of goods taxable at different" rates.

44. *Tax collected from buyers.*—A dealer liable to pay tax under the Act may, if so chooses, subject to the provisions of any law for the time being in force or any contract to the contrary, collect the tax from the buyer in addition to the sale price, but every dealer so collecting the tax from the buyer shall always issue a cash or credit memo (as the case may be) showing the sale price and sales tax thereon separately and keep a carbon copy thereof, and also maintain a separate book of account in respect of the tax collected from day to day mentioning the number and date of the cash or credit memo as the case may be, and every each memo or credit memo issued by such dealer shall be issued from a bound book containing a page each for the memo and one page for its carbon copy with the number printed or written upon the memo in consecutive order.

45. *Preservation of accounts.*—All accounts kept under these rules or the Act by a dealer, including carbon copies of cash or credit memo and vouchers relating to production, stocks, purchases, sales and diliveries, shall be preserved with reasonable care by the dealer for a period of five years after the close of the accounting year of the dealer to which they relate.

CHAPTER XI

Accounts in the Sales Tax Department, their Verification and Mode of Payment of Taxes etc.

46. *Mode of payment of tax*—Unless expressly provided otherwise in the Act or these rules, all payments by way of tax, fees (including fee for revision) penalty, composition money or otherwise shall be made into the concerned Treasury by means of a challan in Form S T. 10 or through a demand draft in favour of the assessing authority concerned drawn on any branch situated in Rajasthan of the State Bank of India or of any of its subsidiary Banks :

Provided that a dealer not resident in the State of Rajasthan may remit any amount payable in the Form of a crossed cheque drawn on any such branch as aforesaid.

46A. *A special provision for the first year in respect of dealers who have stocks on the 1st April 1955 on which customs duty on import has been paid*.—Notwithstanding any thing contained in these rules, a dealer having, on the first day of April, 1955, stocks of goods imported from outside Rajasthan in respect of which customs duty on import has been paid, may, in respect of the tax payable for the year beginning on the 1st day of April, 1955, avail himself of the following concessions :—

(1) The dealer may make a written application on ordinary paper without fee to the assessing authority concerned, to the effect that the amount of customs duty paid by him on the stocks existing on the 1st day of April, 1955 may be treated provisionally as amount of sales tax paid under the Act.

(2) The application shall contain the following particulars :—

(a) full details of the stock of imported goods existing on the 1st day of April, 1955;

(b) full details of the customs duty on import paid on the said stock;

and shall be accompanied by the customs rawannahs.

(3) The assessing authority shall, on receipt of the application, scrutinise it in order to see if it is in accordance with sub-rule (2) and may, if it thinks fit, ask the dealer to supply such further details regarding the goods or customs duty as may be necessary.

(4) If an application made under sub-rule (1) is found to be in order, and if the dealer has supplied the details, if any, required by the assessing authority under sub-rule (3) to his satisfaction the assessing authority shall grant the application and record the amount of customs duty found to have been paid by the dealer, and thereupon the following provision shall apply :—

(a) to the extent of the amount of customs duty on import found to have been paid by the dealer on the stock of goods existing on the 1st day of April, 1955, the dealer shall not be required to pay the tax payable for the year beginning on that day in cash and shall be given provisional credit;

(b) where the amount of customs duty paid as aforesaid exceeds the amount of tax assessed for the first quarter of the said year, the balance shall be carried forward to the second, and, if necessary, to the third quarter of the said year.

(c) the credit to be given to the dealer under clauses (a) and (b) of this sub-rule shall be provisional, and, the, whole amount for which credit is so given shall be adjusted if necessary, in the last quarter of the said year.

(5) Nothing in this rule shall effect any rebate granted or exemption given by or under the Act."

47. *Issue of receipts.*—The officer in charge of the treasury in which any amount is paid by means of a challan under rule 46 shall issue a receipt in duplicate to the person paying the amount and forward to the authority concerned the part of the challan in form S. T. 10 marked. Original, within seven days of the payment. The person making the payment, receiving a duplicate receipt as aforesaid, may retain one receipt with him self and shall use the other receipt, (the portion marked in form S. T. 10 for that purpose) for attaching to the application, return, memorandum of appeal or other document to be submitted to be assessing, appellate or revising authority as the case may be.

48. *Verification of accounts.*—(1) In the first week of each month, the Sales Tax authority concerned, that is the Sales Tax Officer, Assistant Sales Tax Officer or the Commissioner shall prepare a statement in form S. T. 11 and shall forward it to the Treasury Officer for verification.

(2) If any discrepancy is discovered by the Treasury Officer at the time of verification, he shall inform the Sales Tax authority concerned, who shall send the necessary records to the Treasury Officer for reconciliation of accounts.

49. *Mode of recovery.*—All amounts payable under the Act or these rules may, if not paid within time, be recovered as arrears of land revenue without prejudice to the provisions of section 16.

CHAPTER XII

Powers of Officers

50. *Powers of Inspectors.*—With reference to sub-section (1) of section 22, an Inspector of the Sales Tax Department of the Government authorised by the assessing authority in a particular case for reasons to be recorded, may exercise the power of inspection mentioned in that sub-section and may, for that purpose, exercise the same powers of entry and seizure as an assessing authority may exercise under sub-section (2) of section 22.

Notes.

Section 1 of section 22 requires that "(1) All accounts, registers, and other documents pertaining to the business of a dealer, the goods in his possession and his office, shop, godown, factory, vessel or vehicle or any other place in which the business is done, shall be open to inspection of the assessing authority or any person authorised by the Government in this behalf at all reasonable times.

This rule names an Inspector of the Sales Tax Département as an authority of the purposes of inspection under this sub-section.

51. *Power to require production of exemption certificate or registration certificate.*—(1) Any assessing authority or Inspector of the Sales Tax Department of the Government may, at all reasonable times, require the holder of an exemption certificate issued under these rules or a registration certificate issued under the Act to show it to him and such holder shall be bound to produce such certificate for his inspection.

(2) For the purpose of exercise of the powers conferred by sub-rule (1) the assessing authority, or if so authorised by the assessing authority in a particular case for reasons to be recorded, the Inspector shall have power to enter any factory, godown, office, shop or other places where the certificates in question ought to be kept under these rules or where such certificate is usually kept.

52. *Commissioner's power to transfer cases.*—The Commissioner may transfer any case or class of cases pending before any assessing authority to any other assessing authority, either of his own motion or by the application of a dealer who is a party to any such case, but no such order shall be made except for reasons to be recorded in writing.

53. *Power to prescribe forms and issue Instructions*—The Commissioner may issue general instructions and prescribe forms for matters connected with the administration of the Act and these rules, consistent with the provisions of the Act and these rules, but such instructions and forms shall be limited to the registers to be maintained or returns to be submitted or documents to be used by officers of the Sales Tax Department of the Government and other administrative matters, and shall not impose any obligation to be performed by a dealer.

CHAPTER XIII.

Procedure and Penalties.

54. *Giving opportunity for hearing and recording reasons for certain orders.*—In all cases where an assessing authority determines the turnover of a dealer at a figure different from that declared in the return submitted by the dealer, or imposes a penalty under section 16, or refuses to grant a refund applied for by the dealer, the assessing authority shall briefly record the reasons therefor; and no such order shall be passed unless the dealer has been given a reasonable opportunity of being heard.

55. *Form of summons or notices.*—Every summons or notice issued under the Act or these rules for the production of a document of the appearance of any person shall be in form S. T. 12.

56. *Mode of service.*—The service of any notice, summons or order under the Act or these rules may be effected in any of the following ways, namely:—

(a) by giving or tendering the copy thereof to the person addressed or his manager or agent; or

(b) if such person or his manager or agent cannot easily be found, by leaving a copy thereof at his last known place of business or residence, or by giving or tendering it to some adult male member of his family; or

(c) if the address of such a person is known to the Sales Tax authority concerned, by sending a copy thereof to him by registered post; or

(d) if none of the modes aforesaid is practicable, by affixation of a copy thereof in some conspicuous place at his last known place of business or residence.

57. *Form of notice of payment for dues other than tax.*—A notice of payment issued by any assessing authority in respect of fees, penalty, composition money or other dues may be in form S. T. 7 with such variations as may be required in the circumstances of each case.

58 *Penalty for contravention of certain rules.*—Whoever, without reasonable cause and in contravention of any of these rules, fails to maintain any account, submit a statement or return, keep a certificate of registration hanging, produce any document, issue any cash or credit memo, or allow entry or inspection to any officer duly authorised by the Act or these rules, or to preserve any book of account, shall, on conviction by a magistrate, be punishable with a fine not exceeding rupees five hundred, and, when the offence is a continuing one, with a fine not exceeding rupees twenty five for every day such offence continues.

CHAPTER XIV.

PRACTITIONERS AND PERSONS AUTHORISED TO APPEAR BEFORE SALES TAX AUTHORITIES.

59. *Qualifications of sales tax practitioners.*—(1) A Sales tax Practitioner must—

(a) hold a degree in Commerce, Law, Economics or Banking conferred by—

(i) any University incorporated by law for the time being in force in India or Pakistan, or

(ii) any English, Welsh, Scottish or Irish University, or

(b) hold a Government diploma in Accountancy Examination conducted by the Accountancy Diploma Board, Bombay, or

(c) hold a Diploma in Commerce issued under the authority of the State Government in Punjab or Delhi, or

(d) hold a certificate issued by the Association of Certified and Corporate Accountants, London, or having passed any examination conducted by the said Association; or

(e) be a Chartered Accountant, a legal practitioner entitled to plead in a Court of Law in the State or an Income-Tax Practitioner entitled to practise as such.

(2) No sales tax practitioner who has ever held any appointment in the Excise and Taxation Department shall accept any engagement to appear on behalf of any dealer in any proceedings under the Act of these rules any where in the State if :—

(i) the officer or authority before whom he is to appear was his official subordinate while in service, or

(ii) such proceedings relate to an order passed by him or to a case with which he was in any way connected in his official capacity.

60. *Who can appear.*—No person shall appear before any Sales Tax authority in any proceeding under the Act or these rules as an agent of any other person, unless he is :—

(a) a Sales Tax Practitioner qualified to do so under rule 59; or

(b) a friend or relation of the dealer, making such appearance without charging and remuneration therefor; or

(b) a person holding a general or special power of attorney executed by the dealer and not receiving any specific remuneration for such appearance.

CHAPTER XV

Administration of Checkposts and Barriers.

61. *Officers empowered under sub-section (2) of section 22 A.*—All officers of the Excise and Taxation Department not below the rank of an Inspector shall be empowered to exercise the powers specified in sub-section (2) of section 22 A.

62. *Interpretation.*—In this Chapter, officer-in-charge means the officer-in-charge of a checkpost or a barrier and includes an officer empowered under rule 61.

63. *Delivery of documents and seizure of goods.*—(1) Whenever asked to do so by the officer-in-charge, the person incharge of the goods, or in his absence, the driver of the vehicle, shall :—

(a) if the goods are not accompanied with necessary documents furnish a declaration in form S. T. 18; and

(b) if the goods are accompanied with necessary documents, deliver to the officer-in-charge a copy of the said document or where he is unable to deliver copy, submit a declaration in form S. T. 18.

(2) In case the person incharge of the goods or the driver, as the case may be, does not possess any document about the goods and refuses to give a declaration duly signed by him as required, the officer-in-charge shall seize such goods and get them unloaded. The officer-in-charge shall issue a receipt of the goods so seized in form S. T. 20.

(3) When such goods are seized, the officer-in-charge shall serve a notice on the person incharge of the goods or the driver as the case may be, requiring him to disclose to the officer-in-charge the particulars within 15 days from the date of service on him of the notice. If the officer-in-charge receives the required particulars

of the goods within the aforesaid period, the goods shall be released and shall be delivered to the driver or to the person in charge of the goods as the case may be after obtaining acknowledgement to that effect.

(4) If the particulars required under sub-rule (3) or not received by the officer-in-charge within the aforesaid period of 15 days, he shall confiscate the goods and send information thereof to the Assessing Authority.

(5) The goods so confiscated shall be sold by the Assessing Authority in accordance with the procedure and instructions laid down by the State Government from time to time in this behalf;

Provided that where such goods are of perishable nature the officer-in-charge may take immediate action to dispose of them as he thinks fit.

(6) The sale proceeds received under sub-rule (5) shall be deposited in the Government Treasury.

(7) The Assessing Authority may, on an application submitted by a person within three months of the date of seizure order the return of the goods or the refund of the sale proceeds as the case may be, if he is satisfied, after such enquiry as he deems necessary, that the goods belong to the applicant and tax in respect of them is either not payable or has been paid :

Provided that all the expenditure incurred by the Government in respect of such goods and any other dues shall be deducted from the sale proceeds:

CHAPTER XVI

64. *Court fees.*—The Court fees payable on appeals, revisions, and on applications etc. shall be as specified below :—

S.No.	Nature of the document	Scale of Fees.
1	2	3
1. Memorandum of :—		
(a) Appeal	Two Rupees
(b) Revision....	Three Rupees
(c) Application for reference'	Five Rupees
2. Vakalat Nama or Authority when filed before :—		
(a) Sales Tax Officers or Assistant Sales Tax Officers or Deputy Commissioners		50 nP.
(b) Commissioner or Board of Revenue		Two Rupees
3. Copies of assessment orders including orders enhancing assessments, order imposing penalties and all appellate and revisional orders generally.		50 nP.
4. Copies of other proceedings, orders or copy of any account or statement or report for every 360 words or fraction thereof.	50 nP.
5. Application for obtaining copies	10 nP.
6. Other applications including applications for inspection of files	50 nP.

FORM S. T. 1

[See Rules 10 (1), 11 (1) & 11 (3)]

Application for the Grant of Exemption Certificate.

The Sales Tax Officer,

- 1. Name of the applicant.
- 2. Name and style under which the applicant carries on business.
- 3. Status of the applicant such as Proprietor/Manager/Partner/Director/Karta of the family.
- 4. Principal place of business with P.O., Tehsil & District.
- 5. Branches if any, at
- 6. Registration Certificate No. Dated
- 7. Period for which exemption is applied for. From.....to.....
- 8. Purpose for which exemption is applied for.
- 9. Estimated Turnover (including branches) during the previous or current year.
- 10. Amount of exemption fee deposited (with No. and date of challan and name of Treasury or sub-Treasury along with Treasury challan.)
- 11. Exemption Certificate if any of the previous year (No. and date and place of issue.) NoDated
Place.....

I/We hereby undertake that if I/We fail to abide by any condition of term of the Exemption Certificate or any provision of the Act or Rules, I/We shall pay tax on the sale or purchase of the goods in accordance with the provisions of Act and the rules made thereunder.

I/We declare that to the best of my/our knowledge and belief, the information given above is true and correct,

Signature of the applicant and his status.

Note.—(1) Separate applications should be submitted for separate purposes and also for different commodities as separate Exemption Certificates have to be obtained for different commodities.

(2) In case where fixed exemption fee has been prescribed, details, regarding turnover need not be given.

FORM S. T. 2
[See rule 10 (2)]
Exemption Certificate

1. Book No.	.....	1. Book No.	.... ..
2. Serial No.	.....	2. Serial No.	.....
3. No. of Exemption Certificate Register	.....	3. No. of Exemption Certificate register	.....
4. Name of the applicant, with status	.....	4. Name of the applicant, with status	.....
5. Name and style of the business with full address	.....	5. Name and style of the business with full address.	.....
6. Principal place of business with branches, if any	.....	6. Principal place of business with branches, if any	.....
7. Purpose of which exemption is granted (mention turnover when necessary)	.....	7. Purpose for which exemption is granted (mention turnover where necessary)	.....
8. Valid	From .....to....	8. Valid	From .....to ..
9. This certificate is liable to cancellation in case the holder hereof—		9. This certificate is liable to cancellation in case the holder hereof:—	
(a) contravenes the conditions, if any, prescribed by the notification in pursuance of which this certificate has been granted; or		(a) contravenes the conditions, if any, prescribed by the notification in pursuance of which this certificate has been granted; or	
(b) fails to pay any arrears of tax after he has received a notice in respect thereof in accordance with the provisions of Rajasthan Sales Tax Act, 1954, or rules made thereunder.		(b) fails to pay any arrears of tax after he has received a notice in respect thereof in accordance with the provisions of Rajasthan Sales Tax Act, 1954, or rules made thereunder.	
Signature ..		Signature....	
Designation ...		Designation....	
Dated....		Dated ...	

FORM 3

(See Rule 17)

Application for Registration.

To,

The Sales Tax Officer,
..... Circle.

I, Proprietor/Manager/Partner/Director of the business known as /Officer-in-charge of the business of buying, selling or supplying goods carried on by the Central Government/State Government of in the Department whose only place of business/head office in Rajasthan is situated at town/village Post Office Tehsil..... District..... hereby apply on behalf of the said business for a certificate of registration under the Rajasthan Sales Tax Act, 1954/desire to be registered voluntarily under section 6A of the Act.

*The business is :—

Wholly
Mainly
Partly
Partly
Partly

2. The name and address of the Proprietor/the names and addresses of the partners of the business/of all persons having any interest in the business together with their age, father's name, permanent home address are as follows (to be filled in if the applicant is not a company incorporated under the Companies Act, 1956, or under any other law).

Name (1)	Address (2)	Age (3)	Father's name (4)	Home address (5)
(1)				
(2)				
(3)				
(4)				

3. The proprietor or any partner or any other person having any interest in the business has interest in no other business any where in India/has interest in the following other business in India :—

Name of the proprietor partner or other person 1	Name and particulars of the business. 2	Address of the place of business. 3
--	---	---

The business in respect of which this application is made has been registered with the Registrar. of Joint Stock Companies, Rajasthan (if registered in any other State, name of such State)
..... on.....

4. We are members of..... (here insert the name of the Chamber of Commerce or Trade Association of which the dealer is a member).

5. We keep our accounts in the.... language and.....
.....script.

We observe.... calendar and for purposes of accounts our year runs from (English date)day ofto the.....
.... day of ... (Indian date) .. date of...
to theday of.....

6 Our turnover of sales/aggregate of purchase prices during a period of 12 months immediately preceding the commencement of the Act has been or during the 12 months preceding the month in which this application is made has been Rs.....

Reasons for believing that the sales/purchases are likely to exceed the limit specified in section 3 and 5 A are.....or/and our business commenced on

7. We make up our accounts of sales every month/quarter/half-year/year.

8. We do not sell goods in the course of Inter-State Trade or Commerce.

9. We are registered under the Central Sales Tax Act, 1956.

10. The following goods are classes of good are ordinarily purchased by us for:—

(i) use as raw materials in the manufacture of goods for sale...

(ii) sale in the course of inter-State Trade or Commerce

(iii) despatch outside the State

11. We manufacture and/or produce for sale the following classes of goods:—

12. We do/do not import goods direct from overseas.

13. We have..... additional places of business and warehouses at the address enumerated below and have no other warehouses or places of business.

14. We enclose a treasury receipt for Rsbeing the fee for the Registration Certificate.

Dated.... ..

Signature.... ..

The above statements are true to the best of my knowledge and behalf.

Dated

Signature.... ..

Complete list of additional places of business of the applicant:

Exact location of warehouse (if any):—

Dated

Signature.... ..

Certificate of Registration
(See rule 18)
(Counter foil)

Certificate No.....
Name of dealer or firm.....
Full address.....
Nature of business.....
Raw materials required by the dealer for use by him in the
manufacture of goods for sale.....
Dealer's year runs from (date).....
Language and script of accounts.....
Return period prescribed.....
Additional place of business at.....

Warehouses at.....

Date.....

Signature.....

Designation.....

Certificate of Registration
(See rule 18)

No..... District.....
This is to certify that.....
whose only place of business/Head Office is situated at.....
.....town/village..... P.O.... ..Tehsil
.....District... ..has been registered as a dealer
under the Rajasthan Sales Tax Act, 1954.
@ The business is—
Wholly
Mainly
Partly
Partly
Partly

The dealer has additional places of business and warehouses as listed herein:—

*Additional places of business

- | | | |
|----|--|----------------|
| 1. | | *Warehouses at |
| 2. | | 1. |
| 3. | | 2. |
| 4. | | 3. |
| | | 4. |

Return period prescribed

Raw materials required by this dealer for use by himself in the manufacture of goods for sale... ..

Dated.....

Signature... ..

Designation... ..

@Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale or retail distribution, contracting or catering producing or repairing or a combination of any two or more.

*The Sales Tax Officer will put his signature against the last name entered at the time of issuing the certificate and against any subsequent exclusions or additions.

FORM T. 5

[See rule 25 (1)]

Return

Assessment Year 19.....

1. Name of the dealer....
2. Address....
3. Nature of business such as importer/manufacturer or other dealer....
4. Status (whether individual, Hindu undivided family, Association Club, Firm, Company, Society etc.)
5. Principal place of business ...
6. Number and date of issue of the Registration Certificate in respect of the principal place of business ...
7. Nature of goods dealt with at the principal place of business ...
8. Nature of goods dealt with at the branches together with Gross Turnover.

No.	Name	Address	Goods dealt with	Gross Turnover.
1.				
2.				
3.				

9. No. of exemption Certificates and particulars of goods exempted....
10. Accounting Year or Previous Year...
11. (1) Turnover of goods in the quarter ending... was Rs.....
- (2) Deductions of turnover of goods :—
 - (a) exempted without fee.
 - (b) exempted on payment of fixed fee.
 - (c) exempted on payment of fee based on turnover.
 - (d) which have already suffered the levy of the Rajasthan sales tax, on the first point in the series of sales by a registered dealer.
 - (e) on which tax is payable at the last point in the series of sale and which have been sold to another registered dealer for purposes of resale within the State.
 - (f) which have been sold to industries that are entitled to purchase goods free of tax under section 4 (2) of the Act.
 - (g) sold outside the State of Rajasthan.
 - (h) sold in the course of export outside India.

- (i) sold in the course of inter-State sales under declaration in Form C of the Central Sales Tax (Registration and Turnover) Rules 1957
- (j) sold in the course of inter-State sales without declaration in the aforesaid Form C.
- (k) permissible under rule 29
- (l) any other deduction allowable under the Rajasthan Sales Tax Act or the rules made thereunder Total deductions
- (3) Balance taxable turnover....
12. Taxable turnover for the quarter ending amounts to Rs classified as under :—
- | | |
|-----------|-----|
| Taxable @ | Rs. |
| Taxable @ | Rs. |
| Taxable @ | Rs. |
| Total | Rs. |
13. Purchase price of the goods specified by the State Government under section 5A of the Rajasthan Sales Tax Act, 1954 and purchased in the course of business by the dealer who either consumes them in the manufacture of other goods for sale or otherwise, or disposes of them in any manner other than by way of sale in the State, or despatches them to places outside the State, except as a direct result of sale or purchase in the course of inter-State trade or commerce, and thus liable to purchase tax under the said section.
14. Total amount on which tax is payable....
15. Tax payable (total of cols. 12 & 13)....
16. Less amount, if any, credited by refund adjustment order
17. Net tax payable....
18. Tax paid in Treasury.....vide Challan Nodate.....

I, Proprietor/Secretary/Trustee/Partner/Manager/Agent/Director of Company/Karta of the family do hereby declare and verify that the turnover mentioned

12. Taxable turnover (column 7 minus column 11).....
- (a) Taxable @Rs
- (b) Taxable @Rs.... ..
- (c) Taxable @Rs
- (d) Taxable @.... ..Rs.... ..
13. Amount of tax payable Rs
14. Less amount if any, credited by refund Adjustment Order
Rs.....
15. Net tax payable Rs
16. Tax paid in Treasury/Bankvide challan No....
dated..... along with treasury challan.

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place.....

Date.....

Signature of dealer.

FORM S. T. 6.
(See Rule 26).

Statement of imports during the quarter endingIn Respect of goods imported from outside Rajasthan.
I Proprietor/Partner/Manager/Director/Owner of the firm known as..... Karta of the family, whereof the principal place of business is situated atPost OfficeDistrict.....Tehsil..... within the jurisdiction of the Sales Tax Officer ofCircle, hereby furnish the following statement on behalf of the said business under rule 26 of the Rajasthan Sales Tax Rules, 1955.

Stock or custom paid goods as on 1st April, 1955		Class of goods imported	Name and address of person from whom purchased	Quantity	Value.	If imported by rail			If imported by road		
Value.	Quantity					No. of Railway Receipt.	Date of taking Delivery		Date of taking Delivery.	Descrip. tion of vehicles used.	Registered No. of vehi. cle if it is motor vehi- cle.

I,Proprietor/Partner/Manager/Director of the company/Karta of the family, do hereby declare and verify that the turnover mentioned and information given above are to the best of my knowledge and belief, true and complete.

Place.... Signature

Note:— The return should be signed and verified by the Proprietor himself or the Partner of the firm or the Manager or the Director of a company or the Karta of the family as the case may be.
*For the statement for the quarter ending June, 1955 only.

FORM S.T. 6A

Declaration. (Foil I)

(See Rule 26A of the Rajasthan Sales Tax Rules, 1955).

Issued to holder of Registration Certificate No.

Certified that the following goods ordered for in our Purchase

Order No. dated. and purchased from you

as per Bill/Cash Memo.No. dated. for Rs.

supplied under your Invoice No. dated.

are for Sale/consumption by us.

Particulars of goods.

(Total value of goods

Rs.)

It is further certified that the Registration on Certificate No.

granted to us under the Rajasthan Sales Tax Act, 1954, is in force.

.....
(Name of purchasing dealer in full)

.....
(Signature and status of the person
signing the Declaration).

Date.

N.B.—The declaration is to be signed by the proprietor of the business, if an individual; by a Partner in the case of Partnership Firm; by a Director or a Secretary in the case of a Company or by the Karta of Hindu Undivided Family owning the Firm or manager of a Society, Club or any other Association or by an employee duly authorised by one of the foregoing.

FORM S.T. 6A.

Declaration. (Foil II)

(See Rule 26 A of the Rajasthan Sales Tax Rules, 1955).

Issued to holder of Registration Certificate No.

Certified that the following goods ordered for in our Purchase

Order No. dated. and purchased from you

as per Bill/Cash Memo No. dated. for Rs.

supplied under your Invoice No. dated ..

are for Sale/consumption by us.

Particulars of goods.

(Total value of goods Rs.)

It is further certified that the Registration Certificate No.

us under the Rajasthan Sales Tax Act, 1954, is in force.

.....
(Name of purchasing dealer in full).

.....
(Signature and status of the person
signing the Declaration).

Date.

N.B.—The declaration is to be signed by the proprietor of the business if an individual; by a Partner in the case of Partnership Firm; by a Director or a Secretary in the case of a Company or by the Karta of Hindu Undivided Family owning the Firm or manager of a Society, Club or any other Association, or by an employee duly authorised by one of the foregoing.

FORM S. T. 6A.

Declaration. (Foil III)

(See Rule 26A of the Rajasthan Sales Tax Rules, 1955).

Issued to holder of Registration Certificate No ..

Certified that the following goods ordered for in our Purchase Order No dated... ..and purchased from you as Per Bill/Cash Memo.No . datedfor Rs.... ..; supplied under your Invoice No.. ..,dated.. .. are for Sale/consumption by us.

Particulars of goods.

(Total value of goods Rs.. ..)

It is further certified that the Registration Certificate No.. .. granted to us under the Rajasthan Sales Tax Act, 1954, is in force.

(Name of purchasing dealer in full)

(Signature and status of the person signing the Declaration

Date.... ..

N.B.—The declaration is to be signed by the proprietor of the business, if an individual; by a Partner in the case of Partnership Firm; by a Director or a Secretary in the case of a Company or by the Karta of Hindu Undivided Family owning the Firm or Manager of a Society, Club or any other Association or by an employee duly authorised by one of the foregoing.

FORM S. T. 7.
(See rules 31 and 57).

NOTICE OF DEMAND FOR PAYMENT

To,

.....

.....

.....

you have been assessed to tax

Take notice that a penalty has been imposed on you
exemption fee is payable by you

amounting to Rs. (in words)
in figures)..... in connection with the Sales Tax
assessment for the year 19....., 19..... The amount of
tax

..... in the following instalments
penalty shall be paid-- in the.....
by the day of
fee

..... Treasury.

Please note that if the amount is not paid within time you are
liable to a penalty under section 16 of the Act or to prosecution under
the same section and the amount is recoverable as arrear of land
revenue.

SEAL

Sales Tax Officer/
Assistant Sales Tax Officer,
..... Circle.

Note:—Rs..... (in words).....
.....
already deposited by you, on..... have been
adjusted.

FORM S. T. 8.

(See rule 32).

Form of Memorandum of Appeal.

Appeal No of

The Deputy Commissioner of Sales Tax (Appeals).

..... son of.....
of village Post-Office
District Appellant.

Sales Tax

1. Being aggrieved by the order of the.....

Assistant Sales Tax

Officer.... dated.... in Case No....

making an assesment of Rs.

levying a fee of Rs. the appellant begs to file an

imposing a penalty of Rs.

appeal against that order on the following grounds:—

2. Grounds of Appeal

3. The appellant has paid the tax of Rs
certificate

due from him ————enclosed.

receipt

4. The appellant, therefore, prays:

Signed (Appellant).

Signed (Authorised representative if any)

Verification.

I ———— the appellant/duly accredited agent do hereby declare that the contents of this Memorandum are true to the best of my knowledge and belief.

(Signature)....

FORM S.T. 9

(See rule 39)

Form of Application for Revision -

Revision No.

of.....

To,

The Commissioner of Sales Tax,
Rajasthan,
Jaipur.

..... son of
..... village P O
District

Applicant.

1.- Being aggrieved by the order of the Diputy Commisi oner, Sales Tax (Appeals) Sales Tax officer* Assistant Sales Tax Officer, dated..... in case No..... to the effect that..... the applicant begs to file an application for revision against it on the following grounds—

2. Grounds Revision:—

3. No appeal from the said order is pending.

4. The time for filing an appeal against the said order has expired./* The said order is not appealable.*

5. Treasury receipt for Rs 25/- (fee for revision), is enclosed.

6. The applicant therefore prays that;

Signed (Applicant).

Signed (Authorised representative, if any)

/* Strike out the portion not applicable.

Verification

I _____ the applicant/applicant's agent do hereby declare that the contents of the application are true to the best of my knowledge and belief.

(Signed)

Government of Rajasthan

(Sales Tax Department).

Form S.T. 10

Part 1—DUPLICATE [to be retained in the Treasury]

(Sales Tax Challan)

XIII—Other Taxes and Duties,

Motor Spirit

D—(b) Sales Tax Receipts—

General

Treasury

Invoice of tax etc paid into _____ for the period.

Sub-Treasury

Name and address of assessee	Particulars	Amount
		Rs. A.
	Registration Fee ..	_____
	Exemption Fee ..	_____
	Tax	_____
	Penalty	_____
	Composition Money..	_____
	Fee for Revision ..	_____
	total ..	_____

In words, rupees _____).

Dated.. ..
the.. ..
19

Receive and grant
receipt.

Depositor,

For use in Treasury only.

1. Number of challan.. ..
2. Number of entry in Sales Tax Receipt Register.. ..
3. Date of entry in Sales Tax Receipt Register

Treasury Stamp.

Treasury Accountant

Treasury Officer

sub Treasury Officer

Government of Rajasthan
(Sales Tax Department)
Form S.T. 10

Part II—ORIGINAL (to be returned to the Sales Tax Officer
Assistant Sales Tax Officer....)

(Sales Tax Challan)

XIII—Other Taxes and Duties.

Motor Spirit

D—(b) Sales Tax Receipts—

General

Treasury

Invoice of tax etc paid into—for the period
Sub-Treasury

Registration Licence No.	Name and address of assessee.	Particulars	Amount
			Rs. A.
		Registration Fee ..	
		Exemption Fee ..	
		Tax ..	
		Penalty ..	
		Composition Money..	
		Fee for Revision	
		Total ..	

In words, rupees
.. .. .)

For use in Treasury only	
Dated.. .. .	1. Number of Challan
the.. .. .	2. Number of entry in Sales Tax Receipt Register ..
19	3. Date of entry in Sales Tax Receipt Register
Receive and grant receipt	Treasury stamp.
Depositor	Treasury Accountant Treasury Officer sub Treasury Officer

Government of Rajasthan
(Sales Tax Department)
Form S. T. 10

part III—RECEIPT—(to be given
to the depositor for reten-
tion by him
Sales Tax Challan.

XIII—Other Taxes & Duties.

D—(b) Sales Tax Receipt.
Motor Spirit

General

Treasury

Sub-Treasury

Received the sum of Rs ..

(in words)

on account of the following:—

Registration Fee ...

Exemption Fee ...

Tax ...

Penalty ...

Composition Money ...

Fee for Revision

due from—

Registration/Licence No.—

vide Challan No.—

dated—, 19—

Date—

Treasury.

Treasury/Bank

Stamp

Treasury Officer.

Sub-Treasury Officer.

Agent Bank of—Ltd...

S. T. 10 for instructions

Government of Rajasthan
(Sales Tax Department)
Form S. T. 10

Part IV—RECEIPT—(to be given
the depositor for trans-
mission to the Sales
Tax Officer/Assistant
Sales Tax Officer,—
Sales Tax Challan.

XIII—Other Taxes & Duties.

D—(b) Sales Tax Receipt,
Motor Spirit

General

Treasury

Sub-Treasury.

Received the sum of Rs—

(in words)

on account of the following—

Registration Fee ...

Exemption Fee ...

Tax ...

Penalty ...

Composition Money ...

Fee for Revision

due from—

Registration/Licence No.—

vide Challan No.—

dated, 19—

Date—

Treasury.

Treasury/Bank

Stamp

Treasury Officer.

sub-Treasury Officer,

Agent, Bank of—Ltd

[Form S.T. 10 (contd)]

Instructions.

1. These Challan forms (obtainable from Government Treasuries and Sales Tax Offices) are to be used only for crediting dues payable to the Government under the Rajasthan Sales Tax Act, 1954 and the Rajasthan Sales of Motor Spirit Taxation Act 1954.

2. Payments under the two Acts viz, the Rajasthan Sales Tax Act and the Rajasthan Sales of Motor Spirit Taxation Act, should not be shown collectively, but separately in separate forms. Payments under different heads falling within the purview of the same Act may be deposited collectively by means of one Challan. The different amounts may not be grouped or clubbed in one sum, but should be indicated against each head distinctly.

3. The portions of the Challan earmarked to be completed by the assessee depositing the money, viz., his name and address Registration/Licence No. should be carefully filled in by him in various columns, before the Challan Form is submitted to the Treasury Officer or Sub-Treasury Officer.

4. The assessee should clearly mention in Parts II and IV of the Challan, the Sales Tax Officer or the Asstt. Sales Tax Officer of his circle to whom the Treasury will return Part II.

5. (a) The Receiving Office will return Part III and IV of Challan Form to the assessee.

(b) The assessee should retain Part III and submit Part IV to the Sales Tax Officer or Assistant Sales Tax Officer concerned in proof of payment.

(Back of Part III of Form S. T. 10)

FORM S. T. 11.
(See Rule 48 (1)).

STATEMENT OF VERIFICATION OF COLLECTIONS.

To

The Treasury Officer

Amount of Sales Tax, exemption fee. Registration fee, composition money, and fee for revision deposited in the treasury and sub-treasuries of District.....from 19.....19 to19 .

	Registration fee.	Exemption fee.	Sales Tax.	Penalty.	Composition money.	Fee for revision.	Total	Signature of Sales Tax officer or Asstt. S.T.O. Treasury Officer.
1.	2.	3.	4.	5.	6.	7.	8.	9.
Amount shown as deposited in Sales Tax Officer/Asstt. Sales Tax Officer's register.								
Amount shown as deposited as per Treasury Accounts.								

REFUNDS.

As per Sales Tax Officer/Asstt. Sales Tax Officer's register. As per Treasury register.

Amount of refunds. 1. 2.

Total.

Net Collection

Signature of Sales Tax Officer.
Signature of Treasury Officer.

FORM S. T. 12

(See rule 55.)

Form of Summons Under the Rajasthan Sales Tax Act 1954
Summons to appear in person and/or to produce documents.

To,

.....

.....

Whereas your attention is necessary to give evidence

Whereas the following documents (here describe the document)

in sufficient detail to permit of their identification with reasonable certainty)-----

are required with reference to any inquiry under the Rajasthan Sales Tax Act, 1954

(here enter briefly the subject of the

enquiry now pending before me you are hereby summoned to appear in person to produce, or cause to be produced,

the said documents before me on the ... day of ...
19... at ... O'clock at (Place) ...
(and not to depart thence until permitted by me).

Given under my hand seal this. ... day of ...
... 19 .

Signature

Official designation

.....

Seal.

*These words should be omitted where the summon (s) are/is for the production of documents only.

<p>FORM S. T. 13 Foil I [See rule 38 (1) and 38A (3)] Sales Tax Refund Order. Book No. Serial No. XII A Sales Tax-Deduct Refunds. Refund payable to General Index Register No. Registration Certificate No. Assessment year Date of order directing refund Valid up to Amount of refund Number of the assessee in Demand and Collection Register showing Collection of amount regarding which refund is made (Amount credited to Treasury/Bank vide Challan No.) Dated Initial of Sales Tax Officer/Asstt. Sales Tax Officer Signature of the recipient Paid on Date Signature Designation</p>	<p>FORM S. T. 13 Foil II [See rule 38 (1) and 38A (3)] Sales Tax Refund Order. Book No. Serial No. XII A Sales Tax Deduct Refund. Order for Refund of Sales Tax. Valid upto only, Payable at To : The Treasury Officer Sub-Treasury Officer 1. Certified that with reference to the assessment record bearing G I.R. No. Registration Certification No. a refund of Rs. is due to 2. Certified that the tax concerning which the refund is given has been credited in Treasury vide challan No. dated 3. Certified that no refund order regar- ding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature. Please pay to on account of the above refund, the sum of Rs. (Figures & Words) Signature. Sales Tax Officer/Asstt. Sales Tax Officer. Received payment (Space for use in (Claimants signature) Treasury, Bank the 196 . Sub-Treasury) Examined. Accountant.</p>	<p>FORM S. T. 13 Foil III [See rule 38 (1) and 38A (3)] Sales Tax Refund Advice of payment Book No. Serial No. Date of issue Amount of Refund (in figures). (in words) Paid at Signature & Designation of Paying Authority. No. Dated Checked and returned to the Sales Tax Officer/Asstt. Sales Tax Officer The amount has been adjusted in Treasury under Head XII A Sales Tax Deduct Refunds. Seal of Treasury Signature of Treasury Officer.</p>
--	--	--

(Counter foil)

FORM S. T. 13-A

FORM S. T. 13-A

[See rule 38 (1) and 38A (3)]

See rule 38 (1) and 38A (3)]

Advice of Refund of Sales Tax
XII-A Sales Tax Deduct Refund.

Advice of Refund of Sales Tax
XII-A Sales Tax Deduct Refund

Book No..... Serial No.....

To The Treasury Officer.....

This is the first Advice on.....Treasury/in continuation
of advice No.....(Book No.....) Dated.....196 .

Particulars of Sales Tax Refund Order.

Book No..... Dated.....196 .

Voucher No.....

Valid upto.....

Refund payable to.....

Order issued by me on.....

Amount of Refund.....(in words).....

Assessment Record bearing G.I.R. No.....

Registration Certificate No.....

Assessment year.....

Date..Sales Tax Officer/Asstt. Sales Tax Officer.....

Circle.....

Book No..... Serial No.....

To The Treasury Officer.....

This is the first Advice on.....Treasury/in continuation
of advice No.....(Book No.....) Dated.....196 .

Particulars of Sales Tax Refund Order.

Book No..... Dated.....196 .

Voucher No.....

Valid upto.....

Refund payable to.....

Order issued by me on.....

Amount of Refund... ..(in words).....

Assessment Record bearing G.I.R. No.....

Registration Certificate No.....

Assessment year... ..

Date.....Sales Tax Officer/Asstt. Sales Tax Officer.....

Circle.....

[See proviso to rule 38 (1)]

Refund Adjustment Order,

Book No. XII-A Sales Tax Deduct Refund

Voucher No.

To

... ..

... ..

... ..

1. Certified with reference to the assessment record of the dealer (name)

bearing registration certificate number

circle for the period from

that a refund of Rupees to

is due to (name) (in words)

2. Certified that the tax concerning which this refund is allowed has been credited into the Treasury under Challan No Dated

3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. This refund will be adjusted towards the amount of Sales Tax due from the said dealer for the period from to 196 or any subsequent month/quarter

Signature

Assessing Authority,

... .. Area.

(Seal or Assessing Authority.

Date

Note—The dealer shall attach this order to the return to be furnished by him for the month/quarter against which the adjustment is desired.

[See proviso to rule 38 (1)]

Refund Adjustment Order.

Book No. XII-A Sales Tax Deduct Refund

Voucher No.

To

... ..

... ..

... ..

1. Certified with reference to the assessment record of the dealer (name) bearing registration certificate number

circle for the period from

that a refund of Rupees to

is due to (name) (in words)

2. Certified that the tax concerning which this refund is allowed has been credited into the Treasury under Challan No Dated

3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. This refund will be adjusted towards the amount of Sales Tax due from the said dealer for the period from to 196 or any subsequent month/quarter

Signature

Assessing Authority,

... .. Area.

(Seal or Assessing Authority)

Date

Note—The dealer shall attach this order to the return to be furnished by him for the month/quarter against which the adjustment is desired.

FORM 15

[See rule 38 A (1)]

Statement of claim for refund of tax paid on sale of declared goods.

To :

The Sales Tax Officer,

Circle..... ..

Sir,

I/We request that under the provisions of rule 38-A of the.....Rajasthan Sales Tax Rules, 1955. I/We may be granted a refund of the tax paid under the Act, in respect of the goods, the particulars of which are given in the schedule below:—

SCHEDULE

	Date of sale of the goods by the dealer who paid tax under the Act.	Description of the sale, the turnover of the goods, dealer who paid the tax.	Month in which the sale was included in the turnover of the dealer who paid the tax.	Tax paid under Challan No. Date	Date of commencement of inter-State movement or the inter-State date of inter-State sale.	By whom sold	The names and addresses of person if any who had sold the goods before they were sold to the person specified in col. 6.
1	2	3	4	5	6	7	8

Note :—In column 6 the date of commencement of the inter-State movement should be given in the sale was an inter-State sale falling within the scope of clause (a) of section 3 of the Central Sales Tax Act, 1956 (74 of 1956). The date of sale by transfer of documents of title to the goods should be given if the sale was an inter-State sale falling within the scope of clause (b) of section 3 of that Act.

The above Statement is true to the best of my knowledge and belief.

FORM 16

[See rule 25 (c) (1)]

List of Sales

Serial No.	Date	Bill Cash Memo or Invoice No.	Name of the registered dealer to whom sold.	Registration Certificate No.	Sale Price or Goods Taxable at Different Rates.		Remarks.
					Rate of tax.	Sale price.	

Date... .. 196 .

Signature of the dealer.

I do hereby declare that all the statements and entries in the above list are true to the best of my knowledge and belief
Note—Sales should be classified under each head separately.
 Signature of the dealer.

FORM S. T. 17

[See rule 25 (c) (1)]

DECLARATION

1. Counter foil.
2. Original.
3. Duplicate.

Book No..... Serial No.....
 Name of the office of issue
 Date of issue.....

Seal of Issuing Authority.

To

..... (Seller)

.....

.....

Certified that the goods

ordered for in our purchase order No..... dt
 purchased from you as per bill/cash memo No..... dt.....
 supplied under your Challan No..... dt
 are taxable at last point and are for the purpose of—

(i) resale within the State;

(ii) for sale in the course of inter-State trade or commerce;

(iii) for sale in the course of export out of the territory of India.
 are specified in our certificate of exemption and are intended for
 use in the manufacture of goods for sale

are exempted from tax on the condition of furnishing a declaration.
 Name and address of the purchasing.

dealer (in full) with Registration certificate number, and place of
 issue Particulars of Bill/Cash Memo.

Date..... No..... Amount....

Date.....

Signature and status of the
 person signing the declaration.

Note.—Strick out which is not applicable.

FORM S. T. 17 A

[See rule 25 (c) (1) proviso second]

Certificate for making purchases by State Government
Departments.

1. Name of the Department....
2. Name and address of the
office of issue....

To

.... [Seller with registration
certificate number)

....
....

Certified that the goods ordered for

*in our purchase order No....dated.....
purchased from you as per your Bill/Cash Memo. Stated below...
supplied under your Challan No....dated.....*

are purchased by or on behalf of the..... Department
of the State Government.

Dated.....

Signature

Designation of the authorised
Officer of the Govt. of Rajasthan.

(Seal of the Office)

Particulars of Bill/Cash Memo. dated.....Noamount
Strike out whichever is not applicable.

1st counter foil to be retained by the authorised office.

2nd counter fail to be retained by the selling dealer.

3rd will be furnished to the prescribed authority by the dealer
alongwith the return.

FORM S. T. 18

[See rule 63 (1)]

Declaration in respect of goods which are not accompanied with
documents or where a copy of such documents can not be delivered.

1. (a) Name and complete address of the consignor.... .
- (b) Registration number of the consignor
under the Rajasthan Sales Tax Act, 1954.... .

2. (a) Name and complete address of the consignee.
- (b) Registration No. of the consignee under
the Rajasthan Sales Tax Act, 1954
3. Place from which goods despatched.... .. 4. Destination.....
5. Description of goods
6. Quantity.....7. Weight.....8. Value.....
9. Consignor's invoice No.... ..and date ...10. Mode of transport.
11. Name and full address of carrier.... ..
(Transport Co., owner of the vehicle, etc.)
12. Railway receipt/Bill of loading. No. date.... ..

I.... .. hereby declare
that to the best of my knowledge and belief, the above statements are
true and correct.

Signature or thumb impression
of the Driver or
Person Incharge of goods.

Date.....

FORM S. T, 19

Declaration

(See Rule 28 A)

Name and complete address of the dealer and his registration Certificate number.	Date of stock taking.	Description of goods (in broad categories)	Market value of the goods on the date of stock taking.	Remarks.
1	2	3	4	5

DECLARATION

I hereby declare that the above statement is true and complete
to the best of my knowledge.

Date.....

Signature of the dealer.

FORM S. T. 20.

Two foils.

[See rule 61 (2)]

Book No.... Serial No....
Name of the

Check—post.... District....

1. Name of the driver or person incharge of the goods alongwith his father's name, caste, residence and Driving Licence.
2. Particulars of the Vehicle in which the goods are transported.
3. Name of the Transport Company.
4. Description of the goods seized:—
 - (a) No. of packages/boxes.
 - (b) Weight.
 - (c) Estimated value.
 - (d) Other particulars.

Date.....

*Signature of the Officer
Incharge.*

Signature of the driver or person
incharge of the goods.

By Order of the Governor,
RAM SINGH,
Secretary to the Government.

HISTORY OF AMENDMENTS.

S. No. 1.	Notification 2.	Date 3.	Gazette reference 4.	AMENDMENTS 5.																		
1.	F. 49(2)SR/53	24/6/55	24/6/55— part IV (C)	<p>Previous rule 7 reading as under replaced as. "7--<i>Deduction in respect of contracts.</i>—With reference" to sub-clause (i) of the explanation to clause (b) of section 2, a portion of the amount for which goods are sold or supplied, may be deducted as representing the usual proportion of the cost of labour to the cost of material, as per table given below:—</p> <p style="text-align: center;">TABLE</p> <table border="1"> <thead> <tr> <th>Description of contract</th><th>Percentage allowed as deduction.</th></tr> </thead> <tbody> <tr> <td colspan="2">In the case of:—</td></tr> <tr> <td>(a) Electrical contract.</td><td>25</td></tr> <tr> <td>(b) Contracts for the construction, reconstruction or repair of roads.</td><td>25</td></tr> <tr> <td>(c) Contracts for the overhauling or repair of motor vehicles.</td><td>60</td></tr> <tr> <td>(d) Contracts for earth work.</td><td>80</td></tr> <tr> <td>(e) Contracts for blasting rock.</td><td>50</td></tr> <tr> <td>(f) Contracts for canal masonry work.</td><td>50</td></tr> <tr> <td>(g) Other contracts including structural and building contracts.</td><td>33½</td></tr> </tbody> </table> <p style="text-align: center;">CHAPTER III</p> <p style="text-align: center;">Deductions In Respect of Contracts.</p> <p>7. <i>Deductions in respect of contracts.</i>—With reference to sub-</p>	Description of contract	Percentage allowed as deduction.	In the case of:—		(a) Electrical contract.	25	(b) Contracts for the construction, reconstruction or repair of roads.	25	(c) Contracts for the overhauling or repair of motor vehicles.	60	(d) Contracts for earth work.	80	(e) Contracts for blasting rock.	50	(f) Contracts for canal masonry work.	50	(g) Other contracts including structural and building contracts.	33½
Description of contract	Percentage allowed as deduction.																					
In the case of:—																						
(a) Electrical contract.	25																					
(b) Contracts for the construction, reconstruction or repair of roads.	25																					
(c) Contracts for the overhauling or repair of motor vehicles.	60																					
(d) Contracts for earth work.	80																					
(e) Contracts for blasting rock.	50																					
(f) Contracts for canal masonry work.	50																					
(g) Other contracts including structural and building contracts.	33½																					

CHAPTER III

Deductions In Respect of Contracts.

7. *Deductions in respect of contracts.*—With reference to sub-

clause (i) of the explanation to clause (b) of section 2, the following portion of the amount for which goods are sold or supplied, may be deducted as representing the usual proportion of the cost of labour to the cost of material,—

Description of Contract.	Percentage allowed as deduction.
(a) In the case of electrical contract	20
(b) In the case of structural contract.	30
(c) In the case of contract for sanitary or gas installation	33 1/3
(d) In the case of the contract for the overhauling or repairing of motor vehicle.	60
(e) In the case of other contracts.	30

In rule 17 for the words "a fee of rupees ten" words "a fee of rupees six" have been substituted.

In sub-rule (3) of rule 19 for the words "a fee of rupees ten" words "a fee of rupees two" have been replaced.

Rule 46 A as appearing now has been newly added.

Paragraph 3 of form S. T. 3 as appearing now has been replaced for the previous one reading as under:—

3. I/We enclose a treasury receipt for Rs. 10/- (rupees ten only) being the fee for the Registration Certificate.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above return is true and correct and that it relates to the year ending March 31, 19

1. F.49(2)SR53	24/6/55.	24/6/55- part IV (C)	
2.	-Do-	-Do-	-Do-
3.	-Do-	-Do-	-Do-
4.	-Do-	-Do-	-Do-
5.	-Do-	-Do-	-Do-

6.	F.5[41] Ex T/56	28/3/57	25/4/57 part IV[C]	Explanation to sub-rule [2] of rule 3 has been newly added.
7.	-Do-	-Do-	-Do-	Explanation at the end of rule 15 has been newly added.
8.	-Do-	-Do-	-Do-	At the end of sub-rule [3] of rule 19 the last sentence has been newly added.
9.	-Do-	-Do-	-Do-	Present rule 23 has been substituted for the previous one reading as under:— “23. Only one place to be covered by one certificate.—Every registration certificate shall cover only one place of business mentioned therein.”
10.	-Do-	-Do-	-Do-	In sub-rule [3] of rule 25 for the figures “23” figures “30” have been substituted.
11.	-Do-	-Do-	-Do-	Present sub-rule [4] of rule 25 has been replaced for the previous one reading as under. [4] If a return is not accompanied by a receipt for the deposit of tax as required under sub-section [2] of section 7, the assessing authority to whom it is presented, shall require the dealer to deposit the tax within a week and send a receipt to him, and shall not take any cognisance of the return unless the dealer complies with such requisition within such time.
12.	-Do-	-Do-	-Do-	In sub-rule [2] of rule 42 for the words “shall maintain” words “shall also maintain” have been substituted.
13.	-Do-	-Do-	-Do-	In rule 45 for the words “three years words “five years” have been substituted.
14.	F.6[4] E&T /57	12/2/58	27/3/38 part IV[C]	Whole Chapter III has been deleted.

In rule 15:—[i] in sub-rule [1] the words and figures "and sub-rule [3]" have been deleted.

[ii] sub-rule [2] has been deleted.

[iii] Sub-rule [3] and [4] have been renumbered as sub-rules [2] and [3] respectively.

[iv] In sub-rule [2] so renumbered, the words "not being the good referred to in sub-rule [2] and the word 'also' have been deleted.

Previous sub-rule (2) and (3) read as under:—

(2) The tax in respect of the sale of goods declared essential for the life of the community by the Essential Goods (Declaration and Regulation of tax on Sale or Purchase) Act, 1952 (Act LII of 1952) shall, however, be payable at the last point in the series of sales, as provided by the first Proviso to section 5, unless the Government has notified otherwise in respect of any such goods with the prior concurrence of the Central Government.

(3) The tax in respect of the sale of such goods, not being the goods referred to in sub-rule (2) as may be notified in this behalf by the Government, shall also be payable at the last point in the series of sales.

Rule 19A newly added.

Rule 20A newly added.

Rule 25B newly added.

Rules 26A and 26B deleted which read as under:—

26A. *Non-Resident Dealers—Declaration and Return—*
Every registered dealer residing in Rajasthan who purchases goods from a dealer who resides outside Rajasthan, and liable to Rajasthan

-Do-

-Do-

-Do-

15.

-Do-

-Do-

-Do-

16.

-Do-

-Do-

-Do-

17.

-Do-

-Do-

-Do-

18.

-Do-

-Do-

-Do-

19.

Sales Tax, shall, within fifteen days of the delivery, supply him with a declaration in Form S. T. 6A in duplicate and every such non-resident dealer shall, while submitting the return of turnover to the prescribed Rajasthan Sales Tax authority, attach one copy of such declaration to the same.

26B. *Non-Resident dealers—Further Return.*—A dealer residing outside Rajasthan and liable to Rajasthan Sales Tax, shall furnish information in Form S.T.-6B in respect of goods sold and delivered by him for consumption in Rajasthan within four weeks of the expiry of the quarter referred to in rule 25 (3), during which the goods were so delivered.

Rule 28A newly added

In sub-rule (1) of rule 15, the words "including goods mentioned in the third proviso to section 5 "and the comma preceding these words have been omitted.

In rule 43:—(1) clause (b) has been substituted for the following:—

(b) taxable at a different rate by reason of—

(i) a notification issued under the second Proviso to section 5; or

(ii) the third Proviso to section 5.

(ii) The words 'or prescribed by the third proviso to section 5' previously appearing at the end of the rule have now been omitted.

Rule 26 substituted for the previous one, reading as under:—

26. *Quarterly statement by importers.*—Every importer of goods from outside Rajasthan liable to pay tax shall, within 15 days of the expiry of the quarter during which the goods were imported, submit to the assessing authority concerned a statement in form S. T. 6. such statement shall be submitted for each of the quarters referred to in rule 25 (3)

20.	-Do-	-Do-	-Do-
21.	F.S (4) E& T/57	20/8/58	4/9/58 part IV(C)
22.	-Do-	-Do-	-Do-
23.	F.21(75)E& T/55	25/6/56	14/7/56 part IV(C)

RAJ. SALES TAX RULES, 1955

Notification No. F. 5 (41) FD/RT/63—In exercise of the powers conferred by section 26 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby makes the following amendments to the Rajasthan Sales Tax Rules, 1955, the same having been previously published, namely—

AMENDMENTS

In the Rajasthan Sales Tax Rules, 1955,—

1. For sub-rule (1) of Rule 25-C, the following sub-rule shall be substituted namely:—

“25-C *Furnishing of declaration.*—(1) A dealer who is entitled to and claims—

- (i) exemption from payment of tax; or
- (ii) payment of tax at a concessional rate;
 - (a) on sales made to a registered dealer of goods taxable at the last point for the purpose of—
 - (i) resale within the State; or
 - (ii) sale in the course of inter State trade or commerce, or
 - (iii) sale in the course of export out of the territory of India; or
 - (iv) sale outside the State; or
- (b) on the sale of any raw material eligible for concessional rate of tax, under section 5 C; or
- (c) on sales of any such goods as may be exempted from tax, on the condition of furnishing declaration, shall in respect of each such sale, obtain a declaration from the purchasing dealer in Form 17 and shall, along with the return under rule 25, file all declarations obtained as aforesaid and also submit a separate list of such sales in Form S.T. 16:

Provided that no declaration shall cover more than one transaction.

2. In Form S.T. 17:—

(a) after the words “for sale in the course of export out of the territory of India” the following new item and words shall be inserted, namely—

“(iv) for sale outside the State”.

(b) for the words “exemption and are intended for use in the manufacture of goods for sale”, the following words shall be substituted, namely;

“registration and are, taxable at concessional rate of 1% under section 5 C”

Notification. No. F. 5 (41) F.D./R.T./63.—In exercise of the powers conferred by section 26 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby makes the following amendments to the Rajasthan Sales Tax Rules, 1955, the same having been previously published, namely :—

AMENDMENTS

(1) In sub-rule (1) of rule 3, for the words “the Government”, the word “the Commissioner” shall be substituted.

(2) In rule 4, the words “shall be such as may be fixed by the Government, or, in so far it is not so fixed”, shall be deleted.

(3) In sub-rule (2) of rule 10, for the word “Statement” the word “Application” shall be substituted.

(4) In sub-rule (3) of Rule 11 for the word “statement” wherever occurring the word “application” shall be substituted.

(5) In Rule 12—

(a) in sub-rule (1) the following figures and words shall be deleted, namely :—

“(1) Subject to the provisions of sub-rule (2)”.

(b) sub-rule (2) shall be deleted.

(6) In rule 16, Proviso to sub-rule (1) shall be deleted.

(7) After rule 17, the following new rule shall be inserted, namely :—

17A. Forms of application and provisional registration certificate and fee.—(1) Every Application, for provisional registration certificate or under section 6B shall be in form S. T. 3A and shall be accompanied by a treasury receipt of the payment of a fee of rupees ten.

(2) The assessing authority shall issue a provisional certificate of registration in form S.T. 4A.

(8) Rules 19, 19A and 20A shall be deleted.

(9) In sub-rule (3) of rule 25—

(a) For the existing first proviso the following proviso shall be substituted, namely:—

“Provided that the Assessing Authority may, on an application made in this behalf within three months of the commencement of the year of accounts of the dealer, allow any dealer whose taxable turnover does not exceed 1/10th of his turnover as verified from the assessment order in respect of the previous year of his accounts, or in its absence from the returns for such year of accounts, to submit his return annually.”

(b) after the existing second proviso, the following further proviso shall be added, namely :—

“Provided also that a dealer who has no taxable turnover in any year of accounts, may submit an annual return in Form S. T. 21 in respect of such year of accounts”.

(10) Rules 25 A, 25 AA and 25B, shall be deleted.

(11) For the existing sub-rules (1) to (3) of rule 28B, the following rule shall be substituted, namely :—

28B. *Option under clause (t) of section 2.*—(1) If any dealer who is not a manufacturer, producer or processor, and whose taxable turnover does not exceed rupees thirty thousand as verified from the assessment order for the previous year or in its absence, from the returns for such year desires to exercise the option under the second proviso to clause (t) of section 2, he shall submit a declaration in writing in form S. T. 19 to the assessing authority in the month of February :

Provided that a dealer whose liability to pay tax beings for the first time after the commencement of the assessment year, may file such declaration within 15 days of the commencement of such liability.

(2) On receipt of the declaration as provided in sub-rule (1) the assessing authority shall verify the correctness of the information contained therein and if he is satisfied that the information supplied by the dealer is correct and complete, he shall inform the dealer by the 31st March following that he is allowed to do so.

(3) The option so exercised shall cease if and when the taxable turnover exceeds Rs. 30,000/-.

(12) After rule 28B, the following new rule shall be inserted, namely :—

28C. *Application form and order for small dealers under section 10B.*—(1) The application form under section 10 (B), shall be in form No. S.T. 22.

(2) The order determining the amount to be paid in lieu of tax under section 10B shall be in form No. S. T. 23.

(13) In rule 44—

(a) for the words “cash or credit memo” wherever occurring the words “bill or cash memorandum” shall be substituted ;

(b) between the words “shall” and “always” the words “notwithstanding the provisions of section 21B” shall be inserted.

(14) After rule 44, the following new rule shall be inserted :—

44A. Particulars required in Bill or Cash memorandum.—

Every dealer who is required under sub-section (1) of section 21B, to issue a bill or cash memorandum, shall specify in the bill or cash memorandum issued by him, the full name and address of his place of business and the number of his certificate of registration, the particulars of goods sold and the sale price thereof, and shall for each year serially number such bill or cash memorandum, and where the sale price is not less than Rs. 200,00 the dealer shall also enter in the bill or cash memorandum the full name and address of the buyer and his registration number, if any.

(15) In rule 45—

(a) the words "including carbon copies of cash or credit memo and vouchers" shall be omitted ;

(b) after the words "five years" the words and in the case of bills or cash memorandum, for a period of three years" shall be inserted.

(16) Rule 58 shall be deleted.

(17) In rule 59—

(a) in the heading after the word "Qualification" the words "and registration" shall be inserted

(b) in clause (e) of sub-rule (1) the words "a Chartered Accountant, a legal Practitioner entitled to plead in a Court of Law in the State or" shall be deleted.

(c) after the existing sub-rule (2), the following new sub-rule shall be added, namely :—

"(3) (i) Every person who desire to be registered as a Sales Tax Practitioner shall apply in that behalf to the Commissioner stating his name, his father's name, his place of residence, his age, and shall enclose with the application copies of University and other certificates or diplomas and two certificates as to character from responsible persons not related to the applicant, and every such application shall be accompanied by a fee of Rs. 10/- in Court Fee Stamps.

(ii) If the Commissioner after making such enquiry, as he may consider necessary, is satisfied that the applicant possesses any of the educational qualifications specified in sub-rule (1) and is otherwise suitable for being registered as a Sales Tax Practitioner, he shall register his name as such in a register to be maintained for the purpose in Form No. S. T. 24 and every such registration shall be for a period up to the 31st March of the financial year for which it is made and shall be renewable every year on payment of fee laid down in clause (i), but no certificate which has been left unrenewed for more than three

years, shall be renewed unless the holder thereof can satisfy the Commissioner that he has kept up his acquaintance with the general working of the Act and the rules made thereunder.

(iii) Every person whose name has been registered under clause (ii), shall be furnished with a certificate issued by the Commissioner in Form No. S T. 25 authorising him to practise before the Assessing Authorities, Appellate Authorities and the Board of Revenue up to the end of the financial year in which his name has been so registered, and if the holder of such certificate desires to continue to practise for a further period, he shall make an application with the usual fee of Rs. 10/- before the Commissioner before the expiry of the validity of the certificate praying for a renewal thereof. The Commissioner may then subject to the provisions of clause (ii) and his satisfaction as to the good professional conduct of applicant as a Sales Tax Practitioner, renew such certificate and endorse the fact of such renewal on the certificate on every such renewal of the certificate, the period of registration under clause (ii) shall be deemed to be extended for a further period of one year."

(18) In rule 60,

(a) in clause (a), for the words "to do so" the words "and registered" shall be substituted ;

(b) The following new clause shall be inserted, namely :—

"(aa) a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (Central Act 38 of 1949 or a legal Practitioner, who is entitled to practice in any Civil Court in the State" ; or

(c) the following proviso shall be added, namely :—

"Provided that a person who has been a Sales Tax Practitioner before the coming into force of this amendment and applies for registration under Rule 59 may continue to appear as Sales Tax Practitioner until the expiry of three months from the date of the application or the rejection of his application, whichever may be earlier".

(19) After rule 64, the following new rule shall be added under a new Chapter; namely :—

CHAPTER XVII

65. *Procedure for attachment and sale of movable property under sub-section (4) of section 11.*—An assessing authority, after he has been given a permission in writing by the Commissioner under sub-section (4) of section 11, shall recover the tax by attachment and sale of an assessee's movable property, in the manner, applicable to recovery of arrears of land revenue, due from a defaulter, under section 230 of the Rajasthan Land

Revenue Act, 1956 (Rajasthan Act No. 15 of 1956) read with the Rajasthan Land Revenue (Payment, Credits, Refunds and Recovery) Rules, 1958 made thereunder and the provisions of rules 29 to 35 and 36 to 45 of the aforesaid rules shall, in so far as may be, *mutatis mutandis* apply:—

Provided that for the words "Collector or sub-Divisional Officer" where-ever occurring in these rules and the forms there-under, the words "assessing authority" and for the words "Qurak Amin" the word "Inspector Excise and Taxation" shall be substituted".

(20) (a) In Form S. T. 9 (Form of application for revision), for the words "The Commissioner of Sales Tax, Rajasthan, Jaipur" the words "the Board of Revenue Rajasthan, Ajmer" shall be substituted ; and

(b) In Form S. T. 10 (Sales Tax Challan-XII-A (a) (2) other commodities) ; the following shall be inserted under the heading 'Taxes' in each of the par s, I, II, III, and IV.

"Sales Tax :—

1. Advance payment ;
2. Additional demand",

Purchase Tax :—

1. Advance payment
2. Additional demand."

(c) after the existing Form S. T. 3 and S. T. 4 the following new forms S. T. 3A and S. T. 4A respectively and after Form S. T. 20 the following new Forms S. T. 21, S. T. 22, S. T. 23, S. T. 24 and S. T. 25 shall be appended.

FORMS S. T. 3-A.

[See rule 17 (A) (1)].

Application for Registration.

To

The Sales Tax Officer,
..... Circle.

I,..... Karta/Proprietor/Manager/

Partner/Director of business known as.....,

whose only place of business/head office in Rajasthan is situated

at..... town/village.....Post

Office.....Tehsil.....District.....

hereby apply on behalf of the said business for a certificate of provisional registration under section 6B of the Rajasthan Sales Tax Act, 1954.

2. The name of address of the proprietor/the names and addresses of the partners of the business/of all persons having any interest in the business together with their age, father's name, permanent home address are as follows (to be filled in if the applicant is not a company incorporated under the Companies Act, 1956 or under any law).

Name	Address	Age	Father's Name	Home Address
------	---------	-----	---------------	--------------

- 1.
- 2.
- 3.
- 4.

3. The proprietor or any partner or any other person having any interest in the business has interest in no other business anywhere in India has interest in the following other business in India :—

Name of the proprietor, partner or other person.	Name and particulars of the business.	Address of the place of business.
--	---------------------------------------	-----------------------------------

- 1.
- 2.
- 3.
- 4.

4. The business in respect of which this application is made has been registered with the Registrar of Joint Stock Companies Rajasthan (if registered in any other State, name of such State).....on

5. I/We am/are members of.....(here insert the name of the Chamber of Commerce or Trade Association of which the manufacturer is a member).

6. I/We intend to keep our accounts in the language and script.

7. I/We intend to observe calendar and for purposes of accounts our year shall run from (English Date).... day ofto the..... day of.....

8. I/We intend selling/not intend selling goods in the course of inter-State trade or commerce.

9. I/We am/are not registered under the Central Sales Tax Act, 1956.

10. I/We intend manufacturing and/or producing for sale the following class (es) of goods :—

- (i)
- (ii)
- (iii)
- (iv)

11. The following goods/classes of goods will ordinarily be purchased by us for use as raw materials in the manufacture of goods for sale :—

- (i)
- (ii)
- (iii)
- (iv)

DECLARATION

12. I/We shall start selling goods manufactured by me/us within..... months..... years from the date of this application.

13. I/We hereby declare that the value of the goods intended to be manufactured by me/us for sale shall exceed Rupees ten thousand a year.

14. I/We intend/do not intend importing goods direct from overseas.

15. I/We have additional places of business and warehouses at the address enumerated below and have no other warehouses or place of business :—

Additional places of business, Warehouses at.

(1)

(2)

(3)

(4)

16. I/We enclose a treasury receipt for Rupees 10/- being the fee for Registration Certificate.

17. I/We hereby undertake to furnish security of an amount considered necessary by the assessing authority in manner prescribed by him.

I/We certify that the above statements are true to my our best of knowledge and belief.

Date 19. Signature

Place Name in block letters

Status

Name of business.

ACKNOWLEDGMENT

Received from..... of application for registration under section 6B, with enclosure mentioned therein.

Place

Dated

Receiving officer.

FORM S.T.-4A.

FORM S. T.-4A

Counterfoil.

[See Rule 17A(2)].

[See Rule 17A (2).]

Certificate of Provisional
Registration.

Certificate of Provisional
Registration.

No..... Circle..... Ward No..... Circle..... Ward.....

This is to certify that.....

This is to certify that....

.....whose only place ofwhose only place of

business/head office is situated
at..... town/village.....
.....Post office.....
Tehsil.....Distt.....
has been provisionally regis-
tered under section 6B of the
Rajasthan Sales Tax Act, 1954.

The Manufacturer intends
manufacturing the following
class (es) of goods for sale:—

- 1.
- 2.
- 3.
- 4.

The manufacturer intends
to purchase the following raw
materials to be used by him in
the manufacture of the above
goods :—

- | | |
|----|----|
| 1. | 4. |
| 2. | 5. |
| 3. | 6. |

The said manufacturer has
additional places of business
and warehouses as listed here-
in :—

**Additional places of busi- ness.	Warehouse at.
--	------------------

- 1.
- 2.
- 3.
- 4.

This certificate shall remain
in force up to... ..
19.

Place.....	Seal Signature
Date	Designation.....

**The Sales Tax Officer will
put his signature against the
last name entered at the time
of issuing the certificate and
against any subsequent exclu-
sion or addition

business/head office is situated
at.....town/village.....
.....Post office.....
Tehsil.....Distt.....
has been provisionally regis-
tered under section 6B of the
Rajasthan Sales Tax Act, 1954.

The manufacturer intends
manufacturing the following
class (es) of goods for sale:—

- 1.
- 2.
- 3.
- 4.

The manufacturer intends
to purchase the following raw
materials to be used by him in
the manufacture of the above
goods :—

- | | |
|----|----|
| 1. | 4. |
| 2. | 5. |
| 3. | 6. |

The said manufacturer has
additional places of business
and warehouse as listed here-
in :—

**Additional places of busi- ness.	Warehouse at.
--	------------------

- 1.
- 2.
- 3.
- 4.

This certificate shall remain
in force up to..... ..
19.

Place	Seal Signature
Date	Designation.....

**The Sales Tax Officer will
put his signature against the
last name entered at the time
of issuing the certificate and
against any subsequent exclu-
sion or addition.

FORM ST-21
Return under Rule 25 (3)

I/We S/o Shri
Partner/Proprietor/Manager/Karta/Director/principal Officer
of M/s carrying on the business
at Registered Certificate
No Circle hereby certify that during
the year of account I/We did not have any
taxable turnover.

I/We solemnly declare that the above information is true
to the best of my/our knowledge and belief. I/We shall be
liable for the payment of due tax and penal action in case the
facts given above are found to be incorrect.

Dated Signature

Place Status

for M/s

FORM ST-22
[See Rule 28 C (I)]

General Index Number
Application for payment of *lump sum* amount in lieu of tax.

I/We Karta/Proprietor/Manager/Partner/
Director of the business known as /Officer-
in-charge of the business of buying, selling or supplying goods
carried on by the Central Government/State Government of
..... in the
Department whose only place of business, head office in Rajas-
than is situated at town/village.....

..... Post office hereby state
on behalf of the said business that turnover of my/our business
above mentioned as determined in last assessment order for the
year was ... and did not exceed Rs. 30,000-00 ;

2. I/We, therefore, request that an order may be passed
allowing me/us to pay an amount to be determined under
section 1 B of the Rajasthan Sales Tax Act, 1954, in lieu of the
tax on the basis of my taxable turnover, subject to the condi-
tion that the amount so determined is subject to review.

3. I/We undertake that the said amount shall be payable
by me/us in quarterly instalments in the months of April, July,
October and January.

4. I deal in the following goods and shall continue to
deal with the same goods during this year :—

(1)

(2)

(3)

(4)

(5) I have filed my returns upto..... ..

(6) Other facts affecting his tax liability :—

I/We certify that statements given above are true to my/
our best of knowledge and belief.

Signature..... ..

Name in block letters.... ..

Status..... ..

Name of business

Place

Date.... ..19....

FORM S. T. 23

[See Rule 28C (2)]

General Index Number..... ..

An order for payment of lump sum amount in Lieu of
Tax.

Assessment year

1. Name of dealer

2. Name and address of the business.... ..

3. Registration Certificate Number

4. Year of the Accounts

5. Last assessment order dated

6. Turnover determined in the last assessment order..... ..

ORDER

Date the.... .. day of.... .. 19 ..

I hereby determine that the said dealer shall pay the
amount of rupees in year 196
... .. in lieu of tax payable in the equal quarterly instal-
ments in the months of April, 19 , July, 19 , October, 19
and January, 19 subject to the following conditions :—

1. That you will inform the assessing authority immediately,

(a) If you change the pattern of your trade in the course
of the year for which this account is being determined;

(b) if your turnover during the accounting period relevant
to the assessment year exceeds Rs. 30,000/-;

Place.... .. Signature

Dated.... .. Name of the Officer.... ..

Designation

Ward

Circle

Seal

Copy to M/s for Compliance.... ..

Dated.... .. 19 . Signature

Name of the officer.... ..
 Designation.... ..
 Ward
 Circle.... ..

I accept to pay.... .. in lieu of tax for the
 assessment year

Signature.... ..
 Status

S. T. FORM 24

[See Rule 59.(3)]

Register of persons admitted and enrolled at Sales Tax Practitioners

S. No.	Name of the applicant	Age	Father's name	Address of the applicant
1	2	3	4	5
<div> <div>The particular place in which he intends mainly to practise before any Sales Tax Officer</div> <div>Date of enrolment</div> <div>Remarks</div> <div>Date of renewal in the year</div> </div>				
			19	19 19 19 19 19
6	7	8	9	

S. T. FORMS 25

[See rule 59 (3)]

Certificate No.... ..

Pursuant to the provisions in sub-rule (3) of rule 59 of the Rajasthan Sales Tax Rules, 1955, I hereby certify that Shri....
 having been admitted and enrolled as a Sales Tax Practitioner is entitled to practise as a Sales Tax Practitioner before any assessing authority, appellate authority and before the Board of Revenue up to the end of the financial year 19.... 19.... now current.

Given under my hand the.... .. day of..... 19 ..

Commission,
 Sales Tax, Rajasthan.

Certificate	Signature to attest	Official seal
Renewed on	Valid up to	
1	2	3
		4

Published in Rajasthan Gazette-Extraordinary-Finance (R and E Affairs) Department—Revenue Section—dated 6-7-1963—Page 353.

Notification No. F. 5 (21) FD (RT) 164.—In exercise of the powers conferred by section 26 of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act. 29 of 1954], the State Government hereby makes the following amendments in the Rajasthan Sales Tax Rules, 1955, the same having been previously published, as required by sub-section [4] of the said section, namely:—

AMENDMENTS

In the said rules,—

1. after rule 10, the following new rule shall be added, namely:—

“10-A. *Application for amendment of registration certificate.*—[1] Where any goods or class of goods or any dealer or class of dealers are exempted from tax under sub-section [2] of section 4 of Rajasthan Sales Tax Act, 1954, on the condition that such exemptions will be recorded on the registration certificate of the dealer, an application for entering the exemptions in the registration certificate shall be made within sixty days of the date of such notification or commencement of business.

(2) The entry in the registration certificate on acceptance of such application, if made within time prescribed in sub-rule (1) above, will have effect from the date of notification or commencement of business as the case may be; in other cases it will have effect from the date of the application.

2. In rule 18, after the words and figures “form ST 4” the following words and figures shall be added “within a maximum period of 60 days from the date of application.”

3. In rule 31, for the words “copy of the assessment order” the words “certified copy of the assessment order” shall be substituted.

4. In rule 38,—

(a) in sub-rule (1), after the words “Treasury Officer” the following words shall be inserted, namely:—

“or Sub-Treasury Officer or Manager of the Bank, as the case may be.”

(b) after sub-rule (3), the following new sub-rule shall be added, namely :—

"(4) The assessing authority shall issue refund adjustment order in Form S. T. 14, or if no tax is due from the dealer, a refund order in Form ST 13, along with the assessment order where refund arises out of such assessment order."

5. after rule 46-A, the following new rule shall be added namely:—

"46-B. *Payment of tax by casual traders*—(1) The assessing authority or officer in charge check post or any official authorised under sub-section (6) of section 10 A, shall issue receipt in Form S.T. 26 for payment made under section 10-A and 5-B."

(2) The receipt in Form ST 26 shall be in two foils, the originals of which shall be retained by the issuing officer and the duplicate carbon copy shall be issued to the payee."

6. The following new rules shall be added after the existing rule 60, namely:—

"60-A. *Action against authorised representatives*.—(1. (a) If any person who is a Legal Practitioner or a Chartered Accountant is found guilty of misconduct in his professional capacity by any authority entitled to institute disciplinary proceedings against him, an order passed by that authority shall have effect in relation to his right to attend before Any Sales Tax Authority as it has in relation to his right to attend before any Sales Tax Authority as it has in relation to his right to practise as a Legal Practitioner or a Chartered Accountant, as the case may be;

(b) If any person who is not a Legal Practitioner or a Chartered Accountant is found guilty of misconduct in connection with any Sales Tax Proceedings, by the Commissioner, he may direct that he shall thenceforth be disqualified to represent an assessee under rule 60.

(2) Any order or direction under clause (b) of sub-rule (1) shall be subject to the following conditions, namely:—

(a) no such order or direction shall be made in respect of any person unless he has been given a reasonable opportunity of being heard;

(b) any person against whom any such order or direction is made, may, within one month of the making of the order or direction, appeal to the Board of Revenue to have the order or direction cancelled;

(c) no such order or direction shall take effect until the expiration of one month from the making thereof, or where an appeal has been preferred until the disposal of the appeal.

(3) No order directing that an authorised representative shall be disqualified to represent an assessee shall be passed under clause (b) of sub-rule (1) except after an enquiry held as far as may be in the manner laid down in rule 60 C.

60-B. *Cancellation of certificate.* - (1) A certificate of registration shall stand cancelled when the name of the holder of the certificate is removed from the register under these rules.

(2) When the name of the holder of the certificate is removed from the register the Commissioner maintaining the register shall notify the fact of such removal to the authorised Sales Tax Practitioner concerned and also to the other Sales Tax authorities.

60-C. *Procedure of enquiry.*—(1) Where the Commissioner on the basis of information in his possession is of the opinion that *prima facie* an authorised Sales Tax Practitioner is guilty of misconduct in connection with any Sales Tax proceedings, he shall frame definite charges against the Sales Tax Practitioner and shall communicate them in writing to him together with a statement of the allegations in support of the charges. The authorised Sales Tax Practitioner shall be required to submit within such time as may be specified by the Commissioner a written statement of his defence and also to state whether he desires to be heard in person.

(2) The Commissioner, shall, unless he proposes to conduct the enquiry himself, appoint an inquiry officer not below the rank of a Deputy Commissioner to conduct the inquiry and shall inform the authorised Sales Tax Practitioner of the appointment of such an Inquiry Officer.

(3) on receipt of the written statement of defence, or if no such statement is received within the time specified, the Inquiry Officer shall inquire into such of the charges as are not admitted.

(4) The Enquiry Officer shall in the course of the inquiry, consider such documentary evidence and take such oral evidence as may be relevant or material in regard to the charges. The authorised Sales Tax Practitioner shall be entitled to cross-examine witnesses examined in support of the charges and to give evidence in person. If the Enquiry Officer declines to examine any witness on the ground that his evidence is not relevant or material, he shall record his reasons in writing.

(5) At the conclusion of the inquiry, the Enquiry Officer shall prepare a report of the inquiry, recording his findings on each of the charges together with the reasons therefor.

(6) The Commissioner shall consider the report of the Inquiry Officer and record his findings on each charge and where he does not agree with the findings of the Inquiry Officer, shall record the reasons for his disagreement.

(7) If the Commissioner is satisfied on the basis of his findings on the Inquiry Officer's report that the authorised Sales Tax Practitioner is guilty of misconduct in connection with any Sales Tax Proceedings, he shall pass an order directing that the authorised Sales Tax Practitioner shall be disqualified to represent an assessee under rule 60 for such period as he may determine and his name shall be removed from the register for that period.

(8) The Commissioner shall, while communicating his order under sub-rule (7) furnish to the authorised Sales Tax Practitioner, a copy of the report of the Inquiry Officer and a statement of his findings together with the reasons for disagreement, if any, with the findings of the Inquiry Officer.

(9) The procedure prescribed in the aforesaid sub-rules shall *mutatis mutandis* apply when the Commissioner himself conducts the enquiry without appointing an Inquiry Officer.

(10) If a change of an Inquiry Officer becomes necessary in the midst of an inquiry, the Commissioner may appoint any other Inquiry Officer not below the rank of a Deputy Commissioner and the proceedings shall be continued by the succeeding Inquiry Officer from the stage at which they were left by his predecessor.

60-D. XXX. *Powers of the Commissioner and Inquiry Officer.*—For the purpose of any proceedings under rule 60 the Commissioner and the Inquiry Officer shall have the powers laid down in section 24 of the Act.

7. After rule 65, the following new Chapter and rule shall be added, namely:—

“CHAPTER XVIII

65. *The application and Form of tax clearing certificate.*—

An application for a tax clearing certificate shall be made in Form ST 27 and a tax clearing certificate shall be issued in Form ST 28 which shall be valid for the period mentioned therein.

8. In Form ST 3, after clause 10, the following new clause shall be inserted, namely:—

“10-A. I deal or intend to deal in the following goods exempted under sub-section [2] of section 4 of the Rajasthan Sales Tax Act, 1954, namely:—

9. In both foils of Form S.T. 4, above the words "signature" and date, the following shall be inserted, namely:—

"From..... [date] the dealer....is dealing in or intend to deal in the following goods exempted under, sub-section [2] of section 4 of the Act".

10. In form S.T. 13,—

(a) in Foil II, below the words "Sub-Treasury Officer", the words "Manager.... Bank" shall be inserted.

(b) in Foil III, after the words "Seal of Treasury", the words "or Bank" and after the words, "signature of Treasury Officer" the words "Manager of the Bank", shall be added.

11. After Form S.T. 25, the following new Forms S.T. 26, ST 27 and ST 28 shall be added, namely:—

FORM ST 26

ORIGINAL

See rule 46-B

DUPLICATE

GOVERNMENT OF RAJASTHAN

Excise and Taxation Department

Receipt

Book No.....

Dated..... 196 .

Receipt No.....

Received from Shri/Ms..... the sum of Rupees
..... (in words) in cash on account of.....
Rs (in figures):

Signature

Designation

FORM S.T. 27

(See Rule 66)

Application for a tax clearance certificate.

To

The Assessing Authority,

Ward/Circle.....

Sir,

I request that a tax clearance certificate be granted to me.
I give below the necessary particulars:—

1. Full name of the applicant....
(In block letters)
2. Name of father or husband
3. Nature of business or profession
in Rajasthan....

4. Purpose for which clearance certificate is obtained
5. Whether registered under Sales Tax Law of any State (Quote R.C. No. and date)....

I declare that to the best of my knowledge and belief the information furnished in the application is correct, complete and is truly stated.

Yours faithfully,
[Applicant]

Place.....
Date

Address

FORM S.T. 28

[See Rule 66]

Tax Clearance Certificate

1. Full name (In block letters)
2. Name of father [or husband]

This is to certify that the above mentioned applicant has—
[a] no tax liabilities outstanding,

[b] made satisfactory arrangements for the payment of the tax due against him under the Rajasthan Sales Tax Act.

This certificate is valid up to....

Assessing Authority,
Ward/Circle.

Dated....

[Pub. in Raj. Gaz. Ex. Part IV (Ga) Dt. 17-8-64]

Finance (Revenue & Economics
Affairs) Department
(Revenue Section)

Notification No. F. 5 (21) FD/RT/64.—In exercise of the powers conferred by section 6 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the state Government hereby makes the following amendments in the Rajasthan Sales Tax Rules, 1955, the same having been previously published as required by sub-section (4) of the said section namely:—

AMENDMENTS

In the said Rules,—

(1) after rule 18, the following new rule shall be added, namely:—

“19. Period for obtaining registration certificate under sub-section (3) of section 9.—The registration certificate required un-

der clause (a) of sub section (3) of section 9 shall be obtained within a period of three months from the date of dissolution or discontinuance of the partnership, association, or Hindu undivided family, as the case may be, or where such Hindu undivided family is partitioned, from the date of such partition”;

(2) after rule 25, the following new rule shall be added, namely:—

“25A. *Requisition of returns from unregistered dealers.*—The assessing authority may, by a notice in Form S. T. 29, require any unregistered dealer to furnish to him, within a period of thirty days from the date of the service of the notice, a return or returns in Form S. T. 5 in respect of any period specified in the notice and thereupon such dealer shall comply with the notice.”;

(3) in rule 45, for the words “five years” and “three years” the words “ten years” and “eight years” shall respectively be substituted;

(4) after rule 51, the following new rule shall be added, namely:—

“51 A. *Confiscation of goods unaccounted.*—(1) Before taking action for the confiscation of goods under sub-section (6) of section 22, the assessing authority or the officer authorised by the Commissioner under that section shall, by notice, give the person affected an opportunity of being heard, and may thereafter direct that person to let in evidence in support of his case. Such authority or officer may make such further inquiry as it or he deems necessary. If such authority or officer is satisfied that the grounds advanced by the person affected for not having accounted the goods are true, it or he may release the goods or otherwise it or he may, subject to the provisions contained in the second proviso to sub-section (6) of section 22, proceed to confiscate the goods.

(2) where the goods are confiscated, the provisions of sub-rules (5) and (6) of rule 63 shall, in so far as may be, mutatis mutandis apply subject to the variation that for the words “officer in-charge” and assessing authority” wherever occurring therein the words “assessing authority or the officer authorised by the Commissioner under section 22” shall be substituted.”;

(5) after rule 55, the following new rule shall be added, namely:—

“55A. *Notice under section 12.*—The notice under section 12 shall be in Form S. T. 12A.”;

(6) in rule 59, in sub-rule (3) after clause (iii), the following new clause shall be added namely:—

“(iv) application for renewal after expiry of the validity of the certificate shall not be considered unless the delay in submission of such application is condoned by the Commissioner on a separate application from the holder of the certificate and in that case, the renewal certificate shall be for the whole year, irrespective of the date of the order of such renewal”;

(7) after rule 59, the following new rule shall be added, namely:—

“5 *A. Loss of certificate authorising to practise as Sales Tax Practitioner.*—If a registration certificate furnished under clause (iii) of sub-rule (3) of rule 59 is lost or misplaced or accidentally destroyed, duplicate may be issued by the Commissioner on presentation of an application in writing accompanied by a Court fee stamp of two rupees.”;

(8) after rule 62, the following new rule shall be added, namely:—

“62A. *Bill of sale, delivery note and declaration under sub-section (3) of section 22 A.*—(1) The bill of sale or a delivery note required to be carried with the owner or person in-charge of a vehicle boat or animal, under sub-section (3) of section 22 A shall contain the following particulars, namely:—

- (i) name and the full address of the consignor and the consignee along with registration certificate numbers and the name of the district and the State in which each of them is registered;
- (ii) nature, quantity and sale-price of the goods and if the movement of the goods is not in consequence of sale and they are consigned to self or to an agent for sale, the estimated sale-price, and
- (iii) the amount of the Central Sales Tax charged, if the goods are sold in the course of inter state trade.

(2) The declaration referred to in sub-section (3) of section 22A shall be in Form S, T. 18 containing the particulars as required therein”;

(9) after rule 66, the following new rule shall be added, namely:—

“67. *Furnishing of security under sub-section (3) of section 11.*—Every assessee required in accordance with the proviso to sub-section (3) of section 11, to furnish security shall furnish a bond executed by himself in Form S. T. 30 with two sureties acceptable to the Commissioner for such sum as the latter may determine within his discretion; each of the sureties shall exec-

ute a bond in Form S. T. 30. In the alternative, the dealer may deposit Saving Certificates issued by the Government of India of a face value not less than the sum determined as aforesaid, duly endorsed in favour of the Commissioner, or a cash security or bank guarantee for the said amount.”

68. *Disclosure of information relating to assessee.*—Application under section 25 shall be in Form S. T. 31. The application shall be accompanied by a fee of twentyfive rupees for information in respect of each year of accounts of the assessee about whom the information is required. The fee shall be tendered in court-fee stamps.”;

(10) after Form S. T. 12, the following new form shall be added, namely:—

“FORM S. T. 12A”

Notice under section 12 of the Rajasthan Sales Tax Act, 1954

(See rule 55A)

To.

Whereas it appears to me that for the year.....

(a) part/the whole of your business escaped assessment to tax/has been assessed at too low a rate of tax for the following reasons:—

(Here specify reasons).

and/or

(b) registration/exemption fee has escaped levy or has been charged less.

I, therefore, propose to assess/re-assess the same;

I hereby require you to appear in person or by your authorised agent

on.....at.....at

(time)

.....to show cause, if any, against the proposed (place)

action; and on your failure to do so, I shall proceed to assess or re-assess the amount of the tax or levy or charge the correct amount of the registration fee or exemption fee.

Seal

Place.....

Signature.....

Dated.....

Designation.....

(1). for Form S. T. 18, the following form shall be substituted namely:—

"FORM S. T. 18."

Declaration under sub-section (3) of section 22A-
of the Rajasthan
Sales Tax Act, 1954
(See rule 62A)

Palce

Date.....

To, The Officer In-Charge of the checkpoint or barrier/
.....

1. (a) Name and complete address of the consignor
(b) Registration number of the consignor under the Act.
2. (a) Name and complete address of the consignee
(b) Registration number of the consignee under the Act.
3. Place including the name of the district from which goods despatched
4. Destination (including name of district)
5. Description of goods
6. Quantity of goods
7. Weight of goods
8. Value of goods
9. Consignor's invoice number and date
10. (a) Name and full address of the carrier (transport company or owner of the vehicle etc.)
(b) Details of the vehicle with its number, if any

†† Here specify the designation of the officer authorised by the Commissioner to exercise powers under section 22A of the Act if the declaration is to be submitted to such authorised officer.

- (c) Name and address
of the driver of
the vehicle
- (d) Name and address
of the person (if
any) incharge of
the goods
11. Name, father's name,
full address and status
of the person making
the declaration

I,.....hereby declare that the information
furnished in the above statement is true to the best of my
knowledge and belief.

Signature

To be completed in the office of the Checkpost.

1. Time of arrival of the
vehicle, boat or animal
at the checkpost
2. Time of departure of
the vehicle, boat or
animal from the check
post
3. Reasons for abnormal
detention of the vehicle,
boat or animal at the
checkpost

Signature.....

Date.....Designation.....

(2) after form S. T. 28, the following new forms S. T. 29,
S. T. 30 and S. T. 31 shall be added, namely:—

"FORM ST. 29

Notice under sub-section (1) of section 7 of the Rajasthan
Sales Tax Act, 1954

[See rule 25A]

.....(dealer)

.....(address)

.....

NOTICE

You are requested to submit a return of turnover within thirty days of the receipt of this notice for the period from to in form S. T. 5 which is enclosed.

Please take notice that failure without sufficient cause to submit the return will render you liable to penalty under clause (c) of sub-section (1) of section 16 of the Rajasthan Sales Tax Act, 1954 or to prosecution under sub-section (4) of section 16 of the said Act, and furnishing false return will render you liable for prosecution under sub-section (3) of section 16 of the said Act.

Place Assessing Authority
Date, Circle/Ward

“FORM S. T. 30

[See rule 67]

Security Bond

Know all men by these presents that I, A.B., of am held and firmly bound unto the Governor of the State of Rajasthan (herein after referred to as “the Government” which expression shall, unless excluded by or repugnant to the context, include his successor in office and assigns) in the sum of rupees to be paid to the Government for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators and legal representatives by the presents;

Whereas the above bounden A.B. has made an application to the Commissioner, Commercial Tax, Rajasthan, under the proviso to sub-section (3) of section 11 of the Rajasthan Sales Tax Act, 1954;

And Whereas the said A. B. has in pursuance of the said proviso to sub-section (3) of section 11 of the said Act been called upon to execute a bond with two sureties in favour of the Government in the above-mentioned sum of rupees for the due discharge by the said A. B. of the liabilities under the said Act in the manner specified hereunder and for the purpose of securing and indemnifying the Government against all loss, costs or expenses which the Government may in any way, suffer, sustain or pay, by reason of the default or failure, in due discharge of liabilities under the said Act as aforesaid, of the said A. B. or of any person or persons acting under him or for whom he may be responsible;

(Here specify the manner in which liabilities under the Act have been directed to be discharge.)

Now the condition of the above written bond is such that if the said A. B. his heirs, executors or administrators shall pay or cause to be paid unto the Government the amounts due from him under the provisions of the said Act within the time and in the manner directed by the Commissioner as aforesaid, and shall also at all times indemnify and save harmless the Government from all and every loss, costs or expenses which has been or shall or may at any time or times hereinafter during the period in which the said A. B. is held liable to pay tax under the said Act as aforesaid, by reason of any act or insolvency of the said A. B. or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force;

And it is hereby further agreed that in the event of the death of the said A. B. or on the final cessation of the liability of the said A. B. under the said Act or otherwise this bond shall remain with the Commissioner, Commercial Taxes, Rajasthan, or an officer duly authorised by him in this behalf for months to recover any loss, costs or expenses that may have been sustained, incurred or paid by the Government owing to the act or default of the said A. B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the cessation of the liability of the said A. B. under the said Act.

Provided always that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid, it shall be open to the Government to recover the amount payable under this bond as an arrear of land revenue.

In witness whereof the said A. B. has hereunto set his hand this..... day of 19.....

Signed and delivered by the abovenamed A. B. in the presence of

1.... ..

2.... .. (Signature).....

We,.... hereby declare ourselves sureties for the above said A. B.... and guarantee that he shall do and perform all that he has above undertaken to do and perform, in case of his making default therein, we hereby bind ourselves jointly and severally to forfeit to the Governor of the State of Rajasthan (hereinafter referred to as "the Government") the sum of rupees in which the above said A. B. has bound himself, or such other lesser sum as shall be deemed to be sufficient by the Commis-

sioner, Commercial Taxes, Rajasthan, or an officer duly authorised by him in this behalf, to cover any loss or damage which the Governor may sustain by reason of such default.

And we agree that the Government may, without prejudice to any other rights or remedies of the Government, recover the said sum as an arrear of land revenue.

And we also agree that neither of us shall be at liberty to terminate this suretyship, except upon giving to the said Commissioner, Commercial Taxes, Rajasthan six calendar months notice in writing of his intention so to do and our joint and several liability under this bond shall continue in respect of acts, defaults and insolvencies on the part of the said A. B. until expiration of the said period of six months.

Dated, this..... day of19.....

Signature of sureties in presence of—

1.....

2.... Signature.....

In the presence of—

1.....

2.....Signature.....

FORM S. T. 31

Application under section 25 of the Rajasthan Sales

Tax Act, 1954

[See rule 68]

To

The Commissioner,
Commercial Taxes, Rajasthan
Jaipur

1. Name and address of the applicant.
2. Name and registration number with name of relevant assessment circle of the assessee in respect of whom information is asked for.
3. Particulars of information required
4. Purpose for which the information is required

Signature

Address.....

Date.....

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, May 4, 1965

Notification No. F 5 (41) FD/RT/63-Pt. II—In exercise of the powers conferred by section 26 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby makes the following amendment to the Rajasthan Sales Tax Rules, 1955, the same having been previously published in the Rajasthan Gazette, Part IV-C, dated the 18th March, 1965, namely—

AMENDMENT

In the said Rules, in rule 59, after sub-rule (1), the following new sub-rule shall be added, namely—

“(a) Any person who, before the 28th day of June, 1961, was allowed to practice as a sales-tax practitioner under sub-rule [2] as it existed before such date and was actually practising as such immediately before that date shall, notwithstanding anything in sub-rule [1] or [3] be qualified to practise, and eligible to be registered as a Sales Tax Practitioner.”

[Pub. in Raj. Gaz. Ex. 5 (Ga) Dt. 4-5-65 Page 49]

Finance [Rev. & Eco. Affairs] Department
(Commercial Taxes Section)

Jaipur, May 25, 1965

Notification No. F 5 [77] FD/CT/65.—In exercise of the powers conferred by section 26 of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act 29 of 1954], read with sections 11, 14 and 17 thereof, the State Government hereby makes the following amendments in the Rajasthan Sales Tax Rules, 1955, and hereby orders with reference to the proviso to sub-section [4] of the said section 26 that the previous publication of these amendments is dispensed with as the State Government is satisfied that circumstances exist which render it necessary to take immediate action, namely:—

AMENDMENTS

1. [1] These rules may be called the Rajasthan Sales Tax [Amendmeet] Rules, 1965.

[2] They shall come into force at once.

2. In the Rajasthan Sales Tax Rules, 1955, hereinafter referred to as the said rules, in rule 67, the words “or a cash security” shall be deleted.

3. After rule 67 of the said rules, the following rules shall be inserted, namely:—

“67A. *Furnishing of security under sub-section [5] of section 14.*—Every assessee required, in accordance with the proviso to sub-section [5] of section 14, to furnish security shall furnish a bond executed by himself in Form S.T. 32 with two sureties acceptable to the assessing authority for the amount the recovery of which has been stayed by the Board. Each of the sureties shall execute a bond in Form S.T. 32 in the alternative the assessee may deposit Savings Certificates issued by the Government of India of face-value not less than the sum determined as aforesaid; duly endorsed in favour of the assessing authority, or a bank guarantee for the said amount,

67B. *Rate of interest where recovery of tax etc. is stayed.*—For the purposes of the second proviso to sub-section [3] of section 11 and the second proviso to sub-section [5] of section 14, the rate of interest shall be twelve per cent per annum.

67C. *Notice for rectification of mistake under section 17.*—The notice required to be given under sub-section [3] of section 17 shall be in Form S.T. 33.”

4. In the said rules, after Form S.T. 31, the following new forms shall be added; namely:—

“FORM S.T. 32

[See Rule 67A]

SECURITY BOND

KNOW all men by these presents that I, AB, of... ..
 ... am held and firmly bound unto the Governor of the State of Rajasthan [hereinafter referred to as “the Government”] which expression shall, unless excluded by or repugnant to the context, include his successors in office and assigns] in the sum of Rupees to be paid to be paid to the Government for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators and legal representatives by the presents.

Whereas the above bounden AB has made an application for revision under section 14 of the Rajasthan Sales Tax Act, 1954;

And whereas the said AB has in pursuance of the first proviso to sub-section [5] of section 14, of the said Act been called upon to execute a bond with two sureties in favour of the Government in the above mentioned sum of Rupees for the due discharge by the said AB of the liabilities under the said Act in the manner specified hereunder and for the purpose of securing and indemnifying the Government against all loss, costs or expenses which the Government may in any way, suffer, sustain or pay, by reason of the default or

failure in due discharge of liabilities under the said Act as aforesaid, of the said A.B or of any person or persons acting under him or for whom he may be responsible;

[Here specify the manner in which liabilities under the Act have been directed to be discharged].

Now the condition of the above written bond is such that if the said AB, his heirs, executors or administrators shall pay or cause to be paid unto the Government the amounts due from him under the provisions of the said Act within the time and in the manner directed by the Board of Revenue as aforesaid, and shall also at all times indemnify and save harmless the Government from all and every loss, costs or expenses which has been or shall or may at any time or times hereinafter the period in which the said AB is held liable to pay tax under the said Act as aforesaid, by reason of any act or insolvency of the said AB or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force;

And it is hereby further agreed that in the event of the death of the said AB or on the final cessation of the liability of the said AB under the said Act or otherwise this bond shall remain with the Commercial Taxes Officer, / Assistant Commercial Taxes Officer.... for..... months to recover any loss, costs or expenses that may have been sustained, incurred or paid by the Government owing to the act or default of the said A.B or any such other person or persons as aforesaid and which may not have been discovered until after his death or the cessation of the liability of the said A.B under the said Act;

Provided always that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid, it shall be open to the Government to recover the amount payable under this bond as an arrear of land revenue.

In witness whereof the said A.B has hereunto set his hand this day of 19....

Signed and delivered by the above-named A.B in the presence of—

1...
2... (Signature).

We,.... hereby declare ourselves sureties for the above said AB.....and guarantee that he shall do and perform all that he has above undertaken to do and perform, in case of his making default therein, we hereby

bind ourselves jointly and severally to forfeit to the Governor of the State of Rajasthan (hereinafter referred to as "the Government") the sum of Rs.... in which the above said A.B has bound himself, or such other lesser sum as shall be deemed to be sufficient by the Commercial Taxes Officer Assistant Commercial Taxes Officer.... to cover any loss or damage which the Governor may sustain by reason of such default.

And we agree that the Government may, without prejudice to any other rights or remedies of the Government, recover the said sum as an arrear of land revenue.

And we also agree that neither of us shall be at liberty to terminate this suretyship, except upon giving to the said Commercial Taxes Officer... /Assistant Commercial Taxes Officer ... six calendar months' notice in writing of his intention so to do, and our joint and several liability under this bond shall continue in respect of acts, defaults and insolvencies on the part of the said AB until expiration of the said period of six months.

Dated thisday of.... 19....

Signature of sureties in presence of—

1....

2.... Signature....

In the presence of—

1 ..

2.... Signature....

"FORM S.T. 33

(See Rule 67 C)

Notice Under sub-section (3) of Section 17 of the
Rajasthan Sales Tax Act, 1954

To

...
...
...

(Name of the dealer with
address)

R. C. No....

Whereas it appears that in the.... Order/
decision No.... dated ... passed/given by
... for the period from ...
to.... in your case, there is the following
mistake, namely:—

And whereas it is proposed to rectify the mistake, as stated below, which will have the effect of enhancing the tax/
reducing the amount of refund/increasing your liability, you
are hereby given notice under sub-section (3) of section 17 of

the Rajasthan Sales Tax Act, 1954, that if you wish to prefer any objection against the proposed rectification, you should attend at the office of the undersigned at
 (Place) at ... (time), on ... day of 19...
 Gist of the rectification proposed to be made :

Seal

Place

Date

Signature

Designation

[Pub. in Raj. Gaz. Ex. 4 (Ga) Dt. 25-5-65 Page 115]

Finance (Revenue & Eco. Affairs)
 Department (Commercial Taxes Section)

Jaipur, Jaunary 11, 1967.

Notification No. F. 5 (61) FD [CT] 66.—In exercise of the powers conferred by section 26 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954 read with section 24-A thereof, the State Government hereby makes the following amendment in the Rajasthan Sales Tax Rules, 1955, and hereby orders with reference to the proviso to sub-section (4) of the said section 26 that the Previous publication of this amendment is dispensed with as the State Government is satisfied that circumstances exist which render it necessary to take immediate action, namely:-

AMENDM. NT

1. (1) These rules may be called the Rajasthan Sales Tax (Amendment) Rules, 1967.

2. They shall come into force at once.

2. To the existing rule 64 of the Rajasthan Sales Tax Rules, 1955 the following proviso shall be added, namely:—

“Provided that no such fees shall be chargeable from and on behalf of an assessing authority in the State in respect of any appeal, revision or application etc, filed by such authority.”

[Pub. in Raj. Gaz. Ex. 4 (Ga) Dt. 11-1-67 Page 714]

Finance (Revenue & Economic Affairs)
 Department

(Commercial Taxes Section)

Jaipur, April 6, 1967

Notification No. F. 5 (61) FD (CT)/66 —In exercise of the powers conferred by section 26 of the Rajasthan Sales Tax Act 1954 (Rajasthan Act 29 of 1954), the State Government hereby makes the following amendments to the Rajasthan Sales Tax Rules, 1955 and hereby orders with reference to the proviso to sub-section (4) of the said section that previous publication of

these amendments is dispensed with as the State Government is satisfied that circumstances exist which render it necessary to take immediate action, namely :

AMENDMENTS

1. (i) These rules may be called the Rajasthan Sales Tax (Amendment) Rules, 1967.

(ii) They shall come into force at once.

2. In the Rajasthan Sales Tax Rules, 1955, hereinafter referred to as the said rules, in rule 22, for the figures "15" the figures "30" shall be substituted.

3. After rule 31 of the said rules, the following rules shall be inserted, namely :—

31A. Conditions and restrictions for extension of date of payment or for instalments:—

(1) No date for payment shall be extended nor shall any orders for payment by instalments be made, under the proviso to sub-section (2) of section 11 by the Assistant Commercial Taxes Officer, if the amount shown in the notice of demand exceeds two hundred, or by the Commercial Taxes Officer, if such amount exceeds Rs two thousand or by the Commercial Taxes Officer, Special Circle, if such amount exceeds Rupees five thousand, unless previous approval is obtained —

(a) in case such amount does not exceed Rupees two thousand and the authority making the order is the Assistant Commercial Taxes Officer, from the Commercial Taxes Officer concerned;

(b) in case such amount exceeds Rupees two thousand when the authority making the order is the Commercial Taxes Officer, and rupees five thousand when the authority making the order is the Commercial Taxes Officer, Special Circle, but does not exceed Rupees ten thousand, from the Dy, Commissioner (Administration) concerned; and

(c) in case such amount exceeds Rupees ten thousand from the Commissioner.

(2) No payment shall be postponed under sub-rule (1) above by instalments or otherwise, beyond a period of six months from the date of the order postponing such payment:

Provided that in cases falling under clause (b) or (c) of sub-rule (1), payment by instalment may, with like approval be allowed, to be made within a period not exceeding twelve months from the date of such order:

Provided further that payment shall not in any case be postponed by instalments, beyond three years from the date mentioned in the notice of demand.

(3) Where payment is postponed by instalments or otherwise, beyond a period of one month, the dealer shall be required to furnish a security-bond executed with the sureties acceptable to the assessing authority for the amount of such payment. The Security-bond shall in so far as may be, be in Form S. T. 30 mutatis mutandis. In such cases the dealer shall be required to payment at twelve per cent per annum over the amount due from the date of the order to the date on which the amount is fully paid."

4. After rule 38A of the said Rules, the following new rule shall be inserted, namely:—

"38B—Refund under section 22A (4)—(1) Any person who claims a refund of the amount of provisional payment made under sub-section (4) of section 22A at any check post shall present before the Commercial Taxes Officer within whose territorial jurisdiction he resides and in case when he is not a resident of Rajasthan, to the Commercial Taxes Officer in whose territorial jurisdiction the check post is situated, an application (in duplicate) in Form S. T. 34, alongwith the receipt in original, under which such amount was collected and in case such receipt is not in his name, the receipt duly certified by the owner of the vehicle to the effect that the said amount of provisional payment was made by such owner in respect of the goods owned by or on behalf of the applicant.

(2) In the case of claims not exceeding fifty rupees, the Commercial Taxes Officer shall summarily verify the facts regarding the amount, payer and the goods in question (and make such further enquiries as he deems necessary) and if he is satisfied that no tax liability is involved and the claim for refund of the said amount is in order, he shall forthwith pay the amount out of his office imprest. In case the imprest is not sufficient, he shall issue an order for refund of the said amount in Form S.T. 35 together with an Advice (in Form S. T. 36) to the Treasury Officer/Bank. Simultaneously the necessary entry will be made in the "Register of refunds for chekpost" and the original receipt will be stamped "paid and cancelled" under dated initials of the Commercial Taxes Officer. Immediately after issue of the refund order, the Commercial Taxes Officer shall send a copy of the application to the incharge of the checkpost concerned and to the Commercial Taxes Officer in whose territorial jurisdiction, the checkpost is situated for verification of the amount having actually been paid. On receipt of the duly verified copy, Commercial Taxes Officer shall make an entry regarding verification of the amount against the entry of refund in the "register of refunds for checkpost." Again, on

receipt of information of encashment from the Bank/Treasury, the necessary entry will be made in the "Register of refunds for checkpost."

(3) In cases not covered by sub-rule (2), the Commercial Taxes Officer concerned shall forward the application (Form S. T. 34) direct to the incharge of the check post concerned and to the Commercial Taxes Officer in whose territorial jurisdiction the checkpost is situated, and he after verifying the facts of the amount, payer and the goods in question, shall return the said application duly verified to the Commercial Taxes Officer from whom such application was received by him. The Commercial Taxes Officer, on receipt of such verification report from the Officer Incharge of the checkpost and after being satisfied that no tax liability is involved and the claim for refund of the said amount is in order, shall pass an order for refund of such amount as is found refundable and shall issue a refund order in form S. T. 35, together with an Advice in form S. T. 36 to the Treasury Officer/Bank. Simultaneously necessary entry will be made in the "Register of refunds for checkposts" and original receipts shall be stamped 'paid and cancelled' under dated initial of the Commercial Taxes Officer. On receipt of information on encashment from the Bank/Treasury the necessary entry will be made in the Register of Refund for check posts.

(4) An application presented under sub-rule (1) shall not be rejected unless the applicant is given an opportunity of being heard."

5 In the said rules, after rule 52, the following new rule shall be inserted, namely :—

"52A Officer not to hear appeal against order passed by him in another capacity.—(1) No officer acting as appellate authority shall hear any appeal against any assessment or order made by him in another capacity.

(2) When any such appeal as is referred to in sub-rule (1) comes before any such officer, he shall forthwith transfer the record of the case to the Commissioner with a report of the circumstances attending the reference, and the Commissioner shall thereupon transfer the same for disposal to any other appellate authority after giving the appellant a reasonable opportunity of being heard".

6. In the said rules, after Form S.T. 33, the following new forms shall be added, namely:

FORM S.T. 34

Application for Refund under section 22A (4) of Rajasthan
Sales Tax Act, 1954.

[See Rule 38 B]

To

Commercial Taxes Officer,

I, _____ S/o _____ having my
residence at (place _____) request for a
refund of Rs. _____ (Rupees _____) being the
amount of provisional payment recovered in respect of
(Name of goods) belonging to me at _____ check post, on,
being carried by motor vehicle animal/boat
No. _____ owned by M/s Shri _____ of
_____ from _____ to _____

2. The said amount is refundable to me as no tax liability arises in respect of the goods in question since they are for my personal consumption or use/I am a dealer not liable to pay tax under Rajasthan Sales Tax Act, 1954.

3. I enclose herewith an Indemnity Bond in Form ST 35 duly executed by me and the receipt No. _____ dated _____ in original.

4. The said refund may be paid to me or to Shri/M/s
..... whose signatures are attested below/by Refund
Order payable at Treasury/Sub-treasury/Bank

5. I _____ the applicant named above, do hereby declare that whatever is stated herein is true to the best of my knowledge and belief and also further declare that the amount of refund claimed above, has been paid by me/on my behalf and that the amount or any part thereof has not been refunded to me so far.

Signature of recipient
Signature of applicant
Dated _____

Signature
Name of the applicant
Address _____

FOR USE AT CHECK POST

Office of the Commercial Taxes Officer in Whoso Territorial
Jurisdiction the Check Post is Situated

This is to certify that M/s Shri _____ paid the
sum of Rs. _____ (Rupees _____) in cash
on account of _____ at the check post on _____ and
receipt for which No. _____ was issued to him/them. The
said amount was credited to _____ Treasury/sub-
Treasury/Bank vide Challan No. _____ Dated _____ under
account head XII Sales Tax.

A note of refund allowed has been made against the original entry in the cash book.

Dated

Signature

seal of the Officer incharge
Commercial Taxes Officer
Circle

FORM ST 35
[See Rule 38 B]

Foil I

TAX REFUND ORDER

Under Section 22 A (4)

Book No..... Serial No.....

XII A Sales Tax Deduct Refunds.

Refund payable to Shri/M/s.....

Date of order directing refund

Valid up to

Amount of refund.....

(Amount credited to..... Treasury/ Sub-Treasury/

Bank vide Challan No.... dated

No. & date of the receipt showing
the collection of the amount regarding
which refund is made and the
name of check post.

Initial of the Commercial Taxes Officer

Signature of the recipient

Paid on

ate....

Signature

Designation

To be attested by the Commercial Taxes Officer after
advice of payment is received from the Treasury/Sub-Treasury/
Bank

Entered in Refund Register vide

Item No dated.....

Commercial Taxes Officer

FORMS ST 35

[See Rule 38 B]

Tax Refund Order Under Section 22(A)4

Foil II.

Book No.

Serial No.

XII A—Sales Tax/Deduct Refund

Order for Refund of Sales Tax

Valid up to

only

payable at

To,

The Treasury Officer/

Sub-Treasury Officer/

Manager of the Bank.

1. Certified that with reference to the record of check-post a refund of Rs. is due to Shri/M/s
2. Certified that the tax concerning which the refund is given has been credited in Treasury vide Challan No. dated
3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the concerning file, under my singnature.

Please pay to Shri/M/s.

on account of the above refund, the sum of Rs.....(Rupees

Signature

Commercial Taxes Officer

Received payment
(Claimants signature)

the 196

Examined
Accountant(Space for use in Treasury/
Sub-Treasury/Bank)

FORM ST 35

[See Rule 38B]

Tax Refund Advice of Payment

Foil III

Book No.

Serial No.

Date of issue

Amount of Refund

Rs. (in figure)

Rs. (in words)

Paid at

Signature & Designation of paying authority

No.

Dated

Checked and returned to the Commercial Taxes Officer.....

The amount has been adjusted in Treasury under Head XII-A Sales Tax Deduct Refunds.

Seal of Treasury-Sub-Treasury/Bank
Signature of Treasury Officer
Sub-Treasury Officer/
Manager of the Bank

FORM ST 36

[See rule 38 B]

Advice of Refund of Tax
XII-A Sales Tax Deduct Refund

Book No.

Serial No.

To

The Sub-Treasury Officer/Manager

This is the first advice on Treasury/Bank in
continuation of Advice No. (Book No.)
dated 196

Particulars of tax Refund Order

Book No. dated 196

Voucher No.

Valid up to

Refund payable to
order issued by me on

Amount of Refund

(in words)

Dated

Commercial Taxes Officer
Circle

Rajasthan Sales Tax Rules, 1955.

ORDER

Jaipur, May 26, 1959.

No. F. 5 (57)ET/56—The Governor of Rajasthan has been pleased to prescribe the following rules to regulate the grant of rewards to informers when substantial concealment of turnover of sales or evasion of sales Tax is discovered and brought to assessment with the aid of the information and assistance furnished by them:—

1. All persons excluding members of the staff of the Sales Tax Department will be eligible for these awards.

2. Written statements of information and evidence should be obtained as far as possible from informers, if there is reason to believe that the information or help is being given in the expectation of a reward. These statements are required as proof of bona fides and not necessarily for use as evidence in assessment proceedings.

3. If the informer desires that his identity should not be disclosed to the assessee, his wishes should be complied with to the extent that such compliance does not prejudice the value of the information or the evidence supplied by him.

4. When informers make their first approach to an Officer subordinate to the Commissioner, Excise and Taxation Department, the Officer should within fifteen days from the date of receipt of such information send a secret report to the Commissioner, Excise and Taxation (by name) giving brief particulars of the informer, information given and the action proposed to be taken. The Commissioner shall keep himself informed of the progress of assessment in all such cases.

5. No promises shall be given to informers either regarding the quantum of reward or as to the grant of any rewards at all.

6. The Commissioner, Excise and Taxation, shall be competent to sanction rewards up to Rs. 100/—in respect of each case. Cases in which it is proposed to sanction a reward/rewards exceeding a total of Rs. 100/—shall be referred to Government in the

Excise and Taxation Department, which will fix the amount in each such case.

7. (a) After the assessment or re-assessment in a case has been completed, the Commissioner, Excise and Taxation, Rajasthan, Udaipur, shall examine the case and sanction a reward after recording detailed reasons for grant of the same, if the reward sanctioned be within his competence. If it is desired to grant a reward in excess of this amount, a detailed recommendation should be made to the Government. No definite scale is laid down, but the reward shall not ordinarily exceed 5% of the extra tax realised as a result of the information or assistance.

(b) In sanctioning the reward, consideration should be given to :—

- (i) the extra amount of tax collected,
- (ii) the extent and help rendered by the informer in the shape of evidence, documents etc.,
- (iii) the risk, trouble, expense, odium and sacrifice incurred by the informer, and
- (iv) the informer's financial position.

The intention is to grant rewards sparingly and only in cases resulting in the recovery of substantial revenue which would have been evaded but for the activity of the informer-

8. The orders of Government in each case will be communicated to the Commissioner, Excise and Taxation, by secret letter which will constitute sufficient authority for drawing a bill on the Treasury against the sanctioned allotment

9. The money required for this purpose should be obtained from the imprest when it is required for immediate disbursement. The Commissioner, Excise and Taxation, will issue an order to the Cashier to pay him the money required for disbursement from Secret Service in the following form:—

“Please pay me Rs.....(Rupees.....)
for Secret Service Expenditure”

Signature.....

Designation.....

He will give himself an unstamped receipt for the amount on the order itself which will form a voucher for the Cashier.

10. In case there is no balance in the imprest, he will draw the money from the Treasury on a fully vouched bill attaching therewith his receipt in the above form. It will not be necessary to mention in the bill the detailed nature of the expenditure or the name of the informant to whom the payment has been made. The amount will be entered in his Office Cash Book in the column for advances drawn from the Treasury and then transferred to secret register as given in rule 11 below.

11. On receipt of money, the Commissioner, Excise and Taxation, will enter the amount in a register to be maintained by him in his own hand and kept in his personal custody under lock and key. The Register will have the following columns:—

- (1) Date of receipt of money from office.
- (2) Amount received.
- (3) Progressive total of the amount received.
- (4) Date of payment.
- (5) Serial No. of the voucher of payment.
- (9) Amount paid.
- (7) Progressive total of payments.
- (8) Balance in hand.

12. The payment will be made by the Commissioner, Excise and Taxation, himself or any other officers authorised by him in this behalf, to the persons concerned. A formal receipt, stamped wherever necessary, will be obtained from the payee and counter-signed by the Commissioner, Excise and Taxation. Such payments will be entered in the Register and Serial Nos. given to these transactions. The Serial Nos. of the registers will be marked on the relevant receipt. Balance in hand be struck after every transaction. All the vouchers of payment will be kept serially by the Commissioner, Excise and Taxation, personally in a file. This file will be place in a cover marked "Secret" in the personal custody of the Commissioner, Excise and Taxation under lock and key.

13. At the close of each financial year, but not later than the 31st July, the Commissioner, Excise and Taxation shall send to the Accountant General, Rajasthan, a certificate in the following form:—

I hereby certify that the amount expended by me from my grant for secret service for the period from.....to.....was Rs.....I declare that the interests of public service required that the above payments should be made from secret service and that they were properly so made ”

After issue of certificate, the vouchers for the financial year in respect of which a certificate has been issued, shall be destroyed, by the Commissioner, Excise and Taxation.

14. When a Commissioner, Excise and Taxation, relinquishes charge of the office, he shall hand over the Secret Service Register along with vouchers to the officer taking over.

15. The payment made for secret service out of imprest money will be recouped by the Commissioner, Excise and Taxation, on a fully vouched contingent bill form. The receipts granted by him, as given in Rule 9 above will be attached with the bills as vouchers. It will not be necessary to mention in the bill the detailed nature of the expenditure or the name of the informant to whom the payment has been made.

16. As the reward is an *ex-gratia* payment, no assignment made by the informer in respect of it shall be recognised. No requests for reward should be entertained from persons merely by reason of their having acted as employees, agents or representatives of the informer.

17. If any Sales Tax demand is outstanding against the informer, the amount of the reward should be drawn and paid back to Government account against the outstanding demand.

Noifications under

RAJASTHAN SALES TAX RULES, 1955.

Published in Raj. Raj-patra Dated March 29, 1955 part I (a) at page 304 305:

Jaipur, March 28, 1955.

No. F. 50 (8) SR/55.—In pursuance of clause (g) of rule 2 of the Rajasthan Sales Tax Rules, 1955, His Highness the Rajpramukh of Rajasthan is hereby pleased to appoint the Agricultural Income Tax Officers posted at Jaipur, Jodhpur and Udaipur as ex-officio Sales Tax Officers for Jaipur City, Jodhpur City and Udaipur City respectively.

Jaipur, March 28, 1955.

No. F. 50 (8) SR/55.—In pursuance of clause (g) of rule 2 of the Rajasthan Sales Tax Rules, 1955, His Highness the Rajpramukh of Rajasthan is pleased to order that all Assistant Commissioners, Excise and Taxation in the State shall be ex-officio Sales Tax Officers for the areas in their respective jurisdiction.

Jaipur, March 28, 1955.

No. F. 50 (8) SR/55.—In pursuance of clause (c) of rule 2 of the Rajasthan Sales Tax Rules 1955, His Highness the Rajpramukh of Rajasthan is pleased to appoint all Deputy Commissioners Excise and Taxation in the State as ex-officio Deputy Commissioners of Sales Tax (Appeals) for the area in their respective jurisdiction.

Published in Raj. Raj-patra Dated January 14, 1956 part I (b) at page 913:

ENGLISH TRANSLATION

[Authorised by His Highness the Rajpramukh]

NOTIFICATIONS

Jaipur, January 2, 1956.

No. F. 21 (66) E & T/55 —In exercise of the powers conferred by rule 8 of the Rajasthan Sales Tax Rules, 1955, the Government of Rajasthan hereby dispenses with the requirement of a certificate of exemption in respect of the following handloom depots the State Government in Rajasthan, since these depots are not being conducted with a view to making profit:—

1. Alwar.
2. Chittor.
3. Jaipur.
4. Jodhpur.
5. Kotah.
6. Nagaur.
7. Sawai Madhopur.
8. Udaipur.

Published in Rajasthan Raj-patra Dated July 21, 1956 part I (a) at page 122

ENGLISH TRANSLATION

[Authorised by His Highness the Rajpramukh.]

NOTIFICATION

Jaipur, July 2, 1956

No. F. 30 (28) E&T/55—In pursuance of clause (g) of rule 2 of the Rajasthan Sales Tax Rules, 1955, His Highness the Rajpramukh is pleased to appoint the five Inspectors of Registration and Stamps as Ex-officio Assistant Sales Tax officers for Jaipur, Jodhpur, Bikaner, Kota and Udaipur respectively.

By Order,
G. S. PUROHIT

Secretary to the Government.

Published in Raj. Raj-patra Dated December 12, 1956 part IV (c) at page 213 :

NOTIFICATION

Jaipur, December 11, 1956.

No. F. 5 (82) E&T/56—Pursuant to sub-rule 3 of Rule 15 of the Rajasthan Sales Tax Rules, 1955, the Government of Rajasthan hereby orders that with effect from the date of publication of this notification in the Gazette, the point of sales tax in the case of Ajwain and Suwa shall be the last point in the series of sales.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra Dated January 31, 1957 part IV (c) at page 744 :

EXCISE & TAXATION DEPARTMENT

ORDER

Udaipur, December 18, 1956.

No. F. 4 (3)/(1) S T. 56/2522—In supersession of this office order No. 1928 dated the 14th July, 1956, fixing jurisdiction of Assistant Sales Tax Officers, it is hereby ordered, in exercise of powers conferred under Rule 4 of the Rajasthan Sales Tax Rules, 1955 that all cases of sales tax with a turnover upto Rs. 25,000/- shall ordinarily be dealt with by the Assistant Sales Tax Officers in a Circle for which such officer or officers have been appointed in addition to a Sales Tax Officer.

This does not affect the jurisdiction of the Sales Tax Officer to deal with the cases mentioned above.

GULZARILAL,
Commissioner, Excise and Taxation
Rajasthan, Udaipur.

Published in Raj. Raj-patra Dated December 12, 1957 part IV (c) at page 731.

EXCISE AND TAXATION DEPARTMENT

ORDER

Udaipur, November 22, 1957.

No. F. 203 (3/1) ST/56.—In continuation of this office order No. F. 4 (3/1) St 56/2522, dated the 18th December, 1956 published

in the Rajasthan Rajpatra dated 31-1-57, authorising the Assistant Sales Tax Officers to deal with cases of turnover of Rs. 25,000, it is hereby further ordered, in exercise of the powers conferred by Rule 4 of the Rajasthan Sales Tax Rules, 1955 that where the work is heavy with Sales Tax Officers, the cases of sales tax with a turnover upto Rs. 40,000/- as may be transferred by the Sales Tax Officer, will be dealt with by the Assistant Sales Tax Officer in a circle for which such officer or officers have been appointed in addition to a Sales Tax Officer.

GULZARI LAL,
Commissioner, Excise and Taxation,
Rajasthan, Udaipur.

Published in Raj. Rajpatra Dated August 14, 1958 part IV (c) at page 778 :

EXCISE AND TAXATION DEPARTMENT ORDER

Jaipur, July 21, 1958.

No. F. 5 (74)/E. & T./58.—The Government is pleased to appoint all the Inspectors of the Excise and Taxation Department in virtue of their office, to be the Inspectors of the Sales Tax Department for the purposes of the Rajasthan Sales Tax Rules, 1955, within their respective, jurisdiction.

By Order of the Governor,
RAM SINGH,
Secretary to the Government

Published in Raj. Rajpatra Dated November 6, 1958 part IV [c] at page 1149 :

EXCISE AND TAXATION DEPARTMENT NOTIFICATION

Udaipur, October 7, 1958.

No. F. 203 (3/1) ST/58/638.—In supersession to this office Circular No. F. 4 (3/1) ST/57/59/1749 dated 29-9-57 published in Rajasthan Rajpatra dated 12-12-57 Part IV (π) under No. F. 203 (3/1) ST/57/2042, dated 22-11-57 authorising the Asstt. Sales Tax Officers to deal with cases of turnover of Rs. 40,000/it is hereby ordered, in exercise of the powers conferred by Rule 4 of the Rajasthan Sales Tax Rules, 1955 that where the work is heavy with the Sales Tax Officers, the cases of Sales Tax with a turnover up to Rs. 60,000/- as may be transferred by the Sales Tax Officer, will be dealt with by the Asstt. Sales Tax Officer in a circle for which such officer or officers have been appointed in addition to a Sales Tax Officer.

GULZARI LAL,
Commissioner Excise & Taxation,
Rajasthan, Udaipur.

Published in Raj. Raj-patra Dated December 4, 1958 part IV (c) at page 1236-1237

NOTIFICATIONS

Jaipur, November 6, 1958.

No. F. II (109)ET/58.—In pursuance of clause (o) of rule 2 of the Rajasthan Sales Tax Rules, 1955, and in continuation of the Separate Revenue Department Notification No. F. 50 (8) SR/55, dated the 28th March, 1955, the State Government is pleased to appoint the Deputy Commissioner, Excise and Taxation, Bikaner as ex-officio Deputy Commissioner of Sales Tax (Appeals) also for the districts of Sikar and Jhunjhunu.

Notifications under

Rajasthan Sales Tax Rules, 1955

Published in Raj. Raj-patra part I (a) dated July 23, 1959 at page 122

Excise & Taxation Department

NOTIFICATION

Jaipur, July 4, 1959.

No. F. 5 (24) E & T/59.—In exercise of the powers vested under rule 6 of the Rajasthan Sales Tax Rules, 1955 and in partial modification of notification No F. 50 (8) SR/55 dated the 28th March, 1955, the State Government hereby appoints the Deputy Commissioner, Excise and Taxation, Ajmer, Division as an appellate authority for the area falling within the jurisdiction of Bhilwara District to hear appeals arising against the orders of Shri T. K. Joshi in his capacity as Assistant Commissioner and Sales Tax Officer, Bhilwara District.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra part I (a) dated January 1, 1959 at page 317

Excise & Taxation Department

NOTIFICATION

Jaipur, December 4, 1958.

No. F. 11(190) E.T./58.—In pursuance of sub-rule (1) of Rule 3 of the Rajasthan Sales Tax Rules, 1955, the Government of Rajasthan hereby directs that the jurisdiction of Shri N. D. Mantri, Assistant Sales Tax Officer shall extend to the whole of the State of Rajasthan.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated August 20, 1959 at page 464

Jaipur, July 31, 1959.

No. F. 5 (78) E & T/59-I.—In pursuance of clause (c) of Rule 2 of the Rajasthan Sales Tax Rules, 1955, and in supersession

of this Department Notification No. F. 11 (109) E&T/58, dated the 6th November, 1958, the State Government hereby appoints the Deputy commissioner, Excise & Taxation, Jaipur Division Ex-officio Deputy Commissioner of Sales Tax (Appeals) for the districts of Sikar and Jhunjhunu.

Jaipur, July 31, 1959.

No. F. 5(78) E&T/52-II.—In pursuance of clause (c) of rule 2 of the Rajasthan Sales Tax Rules, 1955, and in partial modification of Government Notification No. F. 50 (8) SR/53, dated the 28th March, 1955, the State Government hereby appoints the Deputy Commissioner, Excise and Taxation, Kota Division Ex-officio Deputy Commissioner of Sales Tax (Appeals) for the districts of Alwar and Bharatpur.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated September 15, 1960 at page 357

Jaipur, August 31, 1960.

No. F. 11(86) ET/60.—In pursuance of sub-rule (1) of Rule 3 of the Rajasthan Sales Tax Rules, 1955, the State Government hereby directs that the jurisdiction of Shri Sobha Ram Chowdhary, Assistant Sales Tax Officer shall extend to the whole of the State of Rajasthan.

Published in Raj. Raj-patra part IV (c) dated December 8, 1960 at page 519

Jaipur, November 22, 1960

No. F. 14(88) E & T/60 (II).—In pursuance of clause (c) of Rule 2 of the Rajasthan Sales Tax Rules, 1955 and in supersession of this Department Notification No. F. 50 (8)SR/55 dated the 28th March, 1955 relating there to and F. 5 (78) E & M/59-II, dated the 31st July, 1959, the State Government hereby appoints all the Deputy Commissioners (Appeals), Excise & Taxation as Deputy Commissioners of Sales Tax (Appeals) for the area within their respective jurisdiction.

Notifications under

RAJASTHAN SALES TAX RULES, 1955.

Published in Raj. Raj-patra part IV (c) dated March 23, 1961 at pages 804.

Excise & Taxation Department-

NOTIFICATION

Udaipur, February 9, 1961.

No. F. 196 (3/1) ST/K/61/192.—In exercise of the powers conferred under Rule 4 of the Rajasthan Sales Tax Rules, 1955 and in partial modification of this Office Order No. 1163, dated the 18th April, 1955, I, Gulzarilal, Commissioner, Excise and Taxation Department, Rajasthan, Udaipur, hereby refix the jurisdiction of the Sales Tax Officer, Udaipur District and extend his jurisdiction to the whole of the Udaipur District excluding Udaipur City Circle but including Bhim and Rajasamand area.

GULZARILAL,

*Commissioner Excise and Taxation,
Rajasthan, Udaipur.*

Published in Raj. Raj-patra part IV (c) dated March 30, 1961 at pages 812.

Jaipur, February 23, 1961.

No. F. 14 (88) E & T/60.—In pursuance of sub-rule (1) of Rule 3 of the Rajasthan Sales Tax Rules, 1955, the State Government hereby directs that the jurisdiction of Assistant Commissioner Anti-Evasion, Headquarters Udaipur, shall extend to the whole of the State of Rajasthan.

By Order of the Governor,

RAM SINGH,

Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated April 13, 1961 at page 4 :

Jaipur, March 11, 1961.

No. F. 5 (119) E&T/59.—In exercise of the powers conferred by rule 3 of the Rajasthan Sales Tax Rules, 1955, the State Government hereby directs that the Sales Tax Officer, Ajmer District and the Sales Tax Officer, Bikaner District, shall also be the assessing authorities for Sikar and Chura Districts respectively.

By Order of the Governor,

RAM SINGH,

Secretary to the Government.

Published in Raj. Raj-patra part IV (e) dated July 27, 1961 at pages 205

Office of the Commissioner,
Excise & Taxation, Rajasthan, Udaipur.

NOTIFICATION

Udaipur. June 28, 1961.

No F. 175 (Evasion) ST/2/61/1555.—In exercise of powers conferred by Rule 4 of the Rajasthan Sales Tax Rules, 1955, I, Gulzarilal, Commissioner, Excise and Taxation, Rajasthan, Udaipur hereby cancel this Department Notification No. F. 175 (Evasion)/61/ST, dated the 12th March, 1961 published in Raj-patra, dated 18th May, 1961 with immediate effect.

GULZARILAL,

*Commissioner, Excise & Taxation,
Rajasthan, Udaipur.*

Published in Raj. Raj-patra part IV (c) dated April 26, 1962 at page 101 :

Jaipur, January 27, 1962.

No. F. 2 (27) E&T/60—In exercise of the powers conferred by clause (g) of rule 2 of the Rajasthan Sales Tax Rules, 1955 read with section 23 of the Rajasthan General Clauses Act, 1955, the State Government hereby cancels this Department Notification No. F. 30 (28) E & T/55 dated the 29th June, 1956.

Published in Raj. Raj-patra part I (b) at page 60.

Udaipur,

No. F. 228 (M9sc) ST/62/1039.—In pursuance of rule 4 of the Rajasthan Sales Tax Rules, 1955 the State Government hereby Cancel Notification of this Department Notification No.F.223(Mise) ST/62/30 dated February 14, 1962, the order relating to demarcation of Wards 'A' and 'B' of Bhilwara Circle at serial No. 5 is hereby withdrawn as not having been implemented.

RAM SINGH,

*Commissioner,
Excise & Taxation, Raj.
Udaipur,*

Published in Raj. Raj-patra IV (c) dated June 14, 1962 at page 287 :

Excise & Taxation Department

NOTIFICATIONS

Jaipur, May 21, 1962.

No. F. II (42) E&T/62.—In pursuance of clause 'C' of rule 2 of the Rajasthan Sales Tax Rules, 1955, the State Government hereby appoints the Deputy Commissioner (Appeals), Excise & Taxation, Jodhpur and Jaipur to be "Appellate Authorities" for the

districts given below against each in addition to their existing jurisdiction.

Districts

- | | |
|--|--|
| 1. Dy. Commissioner, Excise & Taxation (Appeals), Jodhpur. | Udaipur, Chittorgarh, Bhilwara, Banswara, Dungarpur. |
| 2. Dy. Commissioner, Excise & Taxation (Appeals), Jaipur. | Kotah, Bundi, Tonk, Jhalawar. |

Published in Raj- Raj-patra supp. dated 23/8/62 part IV (c) at page 31 :

Excise & Taxation Department

NOTIFICATION

Jaipur, July 30, 1962.

No. F 11 (70) ET/62.—In pursuance of sub-rule (1) of rule 3 of the Rajasthan Sales Tax Rules, 1955, the State Government hereby fixes the jurisdiction of the following three Assistant Sales Tax Officer of Anti-Evasion as extending to the areas specified against each, namely :—

- | | |
|---|---|
| 1. Assistant Sales Tax Officer of Anti-Evasion, Jaipur. | Ajmer Division (Excise) comprising of Ajmer, Alwar, Bharatpur, Jaipur, Jhunjhunu, Sawai-Madhopur & Sikar districts. |
| 2. Assistant Sales Tax Officer of Anti-Evasion, Kota. | Udaipur and Kota Division (Excise) comprising of Banswara, Bhilwara, Bundi, Chittorgarh, Dungarpur, Jhalawara, Kota, Tonk and Udaipur districts. |
| 3. Assistant Sales Tax Officer of Anti-Evasion, Bikaner | Bikaner and Jodhpur Divisions (Excise) comprising of Barmer, Bikaner, Churu, Ganganagar, Jalore, Jodhpur, Jaisalmer, Nagaur, Pali and Sirohi districts. |

By Order of the Governor,
S. P. SINGH BHANDARI,
Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated May 29, 1962 at page 311 :

Finance (Revenue & Economic Affairs) Department

(Revenue Section)

NOTIFICATION

Jaipur, August 29, 1962.

No. F. 5 (10) E & T/60.—In pursuance of rule 15 of the Rajasthan Sales Tax Rules, 1955 the State Government hereby orders

that the tax in respect of the sale of Mica shall be payable at the last point in the series of Sales by successive dealers.

By Order of the Governor,
M. MUKERJI.

Secretary to the Government

Published in Raj Raj-patra part IV (c) at page 2.

Finance (Revenue & Economic Affairs) Department
Establishment Section

NOTIFICATION

Jaipur, September 10, 1962.

No.F. 11 (212) E&T/61.—In exercise of the powers conferred under rule 4 of the Rajasthan Sales Tax Rules, 1955. Governor has been pleased to declare the whole Udaipur District as one circle, to be administered by the Assistant Commissioner, Excise & Taxation, Udaipur.

By Order of the Governor,
MANGAL BEHARI,
Dy. Secretary to the Government.

Published in Raj Raj-patra part IV (c) dated November 28, 1962, at page 497 :

Finance (Revenue & Economic Affairs) Department
Revenue Section

NOTIFICATION

Jaipur, November 28, 1962.

No. F. 5 (9) E&T/62.—In pursuance of rule 25 AA of the Rajasthan Sales Tax Rules, 1955, the State Government hereby notifies the class of dealers noted below every dealer of which shall file returns for each month of the year of his accounts within 15 days of the close of such month :—

Class of dealers

Class comprising of every dealer whose turnover in respect of the year of his accounts ending on the 31st March, 1962, or on any earlier date within the assessment year 1961-62, was Rs. 5,00,000 or more as exhibited in his returns of turnover or, if assessment has been made, as determined in the assessment order for such year of account.

By Order of the Governor,
M. MUKERJI,
Secretary to the Government.

Notifications under

RAJASTHAN SALES TAX ACT, 1954.

Published in Raj. Raj patra Dated March 28, 1955, part IV (c) at page 926-938.

(English Translation Authorised by His Highness the
Rajpramukh.)

Jaipur. March 25, 1955.

No. F. 21 (7) SR/55.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, hereby exempts the sale of the following goods from tax, on the condition that the dealer claiming exemption holds a valid certificate of exemption, for which a fixed annual fee of Rs. 10/-is hereby prescribed:—

1. Electrical energy,
2. Hand-made paper,
3. Hand-loom cloth,
4. Unset out and uncut precious stones—real or synthetic.

(English Translation Authorised by His Highness the
Rajpramukh.)

Jaipur, March 25, 1955.

No. F. 21 (7) SR/55.—In exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, is hereby pleased to direct—

(a) that the rate of tax payable by a dealer in respect of the goods included in List I annexed hereto shall be 4 11/16 per cent.

(b) that the rate of tax payable by a dealer in respect of the goods included in List II annexed hereto shall be 6½ per cent, and

(c) with the prior concurrence of the Central Government that the rate of tax payable by a dealer in respect of the goods included in List III annexed hereto shall be as indicated in the third column thereof, against each commodity mentioned in the second column thereof.

By Order of
His Highness the Rajpramukh,
J N. PUROHIT,
Secretary to the Government

LIST I.

List of goods on which sales tax is payable at 4 11/16 percent.

S. No.	Description of goods.
--------	-----------------------

- | | |
|----|---|
| 1. | Cotton cloth of all kinds except cloth exempt from tax under the Schedule to the Rajasthan Sales Tax Act, 1954. |
|----|---|

2. Sewn wearing apparel including ornas (sewn or unsewn).
3. Cotton ropes of all kinds.
4. Arecanuts (supari).
5. Currents and resins.
6. Chikni Supari.
7. Dry Ginger.

LIST II.

List of goods on which Sales Tax is payable at 6½ percent.

S. No.	Description of goods.
1.	(a) Aeroplanes. (b) Motor vehicles including motor-cars, motor taxicabs, motor cycles and cycle combinations, motor scooters, motorettes, motor omnibuses, motor vans, motor lorries, motor trucks and motor boats, perambulators. (c) Chassis of motor vehicles. (d) Component parts of motor vehicles, articles (including rubber and other tyres and tubes and batteries) adapted for use as parts or accessories of motor vehicles and bodies.
2.	Refrigerators and air-conditioning plants.
3.	(a) Wireless reception instruments and apparatus and component parts thereof, including all electrical valves, accumulators, amplifiers and loud-speakers, which are not specially designed for purposes other than wireless reception. (b) Radio Gramophones. (c) Dictaphones and other similar apparatus for recording sound.
4.	Cinematographic, photographic and other cameras, projectors and enlargers, lenses and other parts and accessories of such cameras, projectors and enlargers and films, plates, paper and cloth required for use therewith, film packs and other photographic goods.
5.	(a) All electrical goods, instruments, apparatus and appliances including fans and lighting bulbs, electrical earthenware and porcelain and other accessories. (b) Loud speakers, microphones and torch-cells.
6.	Gramophones of every description, gramophone records and needles including accessories and spare parts of gramophones
7.	Musical instruments of every description including accessories and spare parts of musical instruments.
8.	Gold and silver gota, lace and salma sitara.
9.	All articles of hosiery, table cloth and linen—whether cotton, woollen or silken.

10. Silk including artificial silk and silken goods of all types, velvet and articles made of it including caps.
11. All textile fabrics (woollen, cotton or silken), in which gold, silver or gilded metal is used in weaving, knitting and embroidering and wires of gold, silver and gilded metal, zari and other articles used for embroidery.
12. All kinds of woollen goods, shawls and woollen cloth including woollen yarn and thread.
13. All kinds of ready made garments of artificial silk, silk wool or other textile fabrics in which gold, silver or gilded metals are used.
14. Plastic sheets and fabrics and articles made of such sheets and fabrics.
15. Foamed rubber sheets etc.
16. (a) Tents, Chholdaries and other travelling requisites.
(b) Carpets, peal carpets, asans and footrugs.
17. All clocks, time pieces, watches and parts thereof.
18. Plastic, celluloid and baculite goods and goods made of similar substances.
19. Articles of every description manufactured from foreign electroplated nickle, German silver or stainless steel.
20. (a) All kinds of fancy and luxury goods such as purses, watch straps, horn shells, horn goods, buttons, ties and pins.
(b) Toys of all kinds.
21. Vacuum flasks of every description including hot-water, ice and food jars, ice boxes or containers and thermos flasks.
22. Photos, albums, frames, stuffed animals, images, statues, pictures of all kinds and wall papers.
23. Candles, lamps, lanterns, chandeliers and globes.
24. Table cutlery including knives, forks and spoons.
25. All atricles of toilet, shaving, perfumery, scents almond oil, Ramgoon oil, rose oil, olive oil and all kinds of hair and soented oils and soaps, powders, cakes, pastes, combs and brushes, antimoney, kumkum, punic stoves, kewara and rose waters etc. and all other cosmetios.
26. Caps, hats, umbrellas, walking sticks etc.
27. Leather cloth, rubber cloth, oil cloth, waterproof cloth, tarpaulin, canvas, rubber and all articles made thereof.
28. Stationery articles including paper of all kinds, fountain pens, stylograph pens and propelling pencil but not including slates and slate pencils and exercise books.
29. (a) Cigarette and cigar cases, cigarette pipes and lighters, cigrette paper and hubble-bubbles.

- (b) Chorates and pipe tobacco.
- (c) Leaves of tobacco or manufactured tobacco used for eating, smoking and snuffing.
- 30. All articles of out-door and in door games, fishing or hunting.
- 31. All kinds of goods and wares made of glass, asbestos, goods, china and tamchini goods and wares including crockery and cutlery, knives, scissors, earthenwares, glass, marbles, beads, empty bottles.
- 32. All goods manufactured with or of sandel wood or ivory (real or artificial) and wood, or ivory real or artificial.
- 33. All kinds of arms, weapons and their accessories including ammunitions.
- 34. Saltpetre, gunpowder, potash, fireworks, crackers and other explosives.
- 35. All articles made of all kinds of metals, iron, brass, aluminium and enamelwares.
- 36. Tiles and all articles made of cement.
- 37. Sanitary fittings of every description,
- 38. Manufactured articles of timber and bamboos, furniture, cushions, tubular, iron and steel furniture of every description including safes, treasure chests, almirahs and cabinet wares.
- 39. Musk, amber and saffron.
- 40. All kinds of leather goods including footwears.
- 41. All chemicals, gases, disinfectants and acids.
- 42. Binoculars and opera glasses and telescopes.
- 43. Barometers, Thermometers, rain gauges and all scientific instruments and apparatus.
- 44. Saddlery, harness, whips, sawari-gear.
- 45. Tongas, buggies, Ekkas, Rathes, Palanquins, Rickshaws and cycles.
- 46. Dyes, seals, locks and sealing wax.
- 47. Dye colours, paints of all kinds including indigo, varnishes, metal polishes and polishes of all kinds and peddings for filling cracks, sand-paper, turpentine oil, bale oil and other various articles which are used for paints.
- 48. Marbles of all kinds and articles made thereof.
- 49. Machinery of all kinds and their spare parts, stoves, hearths, scales, measures etc. excluding those exempted under item 8 of the Schedule to the Rajasthan Sales Tax Act, 1954 (Act No. XXIX of 1954).
- 50. Crude Oil. Mobil Oil and other mineral oils and petroleum products (excepting kerosene oil and such oils as are liable to tax under the Rajasthan Sales of Motor Spirit Taxation Act, 1954 (No. VI of 1954).

51. Ico.

52. All kinds of eatable and drinks, packed in tins or bottles such as syrups, distilled juices, jams (chutneys and murabbas), fruit juices and essences, sherbats and aerated waters.

53. Chocolates, biscuits, toffee, cakes, confectionery peppermint and lemon drops made of sugar.

54. (a) Tea.

(b) Cocoa and coffee.

55. (a) All types of sugar (excluding bura made of imported or locally manufactured sugar).

(b) Sweets, but not including desi sweetmeats exempt from tax under item No. 14 of the Schedule to the Rajasthan Sales Tax Act, 1954 (No. XXIX of 1954).

56. All articles (including ornaments) made of gold or silver—real or imitation.

57. Jewellery and pearls—real or cultured.

58. Goods made of alloy, wares and goods made of gold and silver alloy.

LIST III

<i>S. No.</i>	<i>Name of commodity.</i>	<i>Rate of Sales Tax.</i>
1.	Dried Fruits	6½%
2.	Gur	6½%
3.	Coarse and medium cotton cloth (excluding handloom cloth)	4 11/16%
4.	Kerosene Oil	4 11/16%
5.	Iron ores or iron dust	I 9/16%

(English Translation Authorised by his Highness the Rajpramukh.)

Jaipur, March 25, 1955.

No. F. 21 (7) SR/55.—In exercise of the powers conferred by the first proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954) the Government of Rajasthan, with the prior concurrence of the Central Government, is hereby pleased to direct that the tax in respect of the sale of goods payable by a dealer in respect of the following goods (being goods declared essential for the life of the community by the Essential Goods (Declaration and Regulation of Tax on Sale or Purchase) Act, 1952 (III of 1952) shall be payable at the *first point* in the series of sale by successive dealers:—

(1) O seeds from which edible oils are extracted.

(2) Hides and skins.

(3) Raw Cotton, (Ginned and unginned).

(English Translation Authorised by His Highness the Rajpramukh)
Jaipur, March 25, 1955.

No. F. 21 (7) SR/55.—In exercise of the powers conferred by subsection (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, hereby exempts the goods mentioned in the Schedule below to be used in the industries specified below for each class of goods, from the tax levied by the said Act, on the following conditions;—

(1) the goods are sold to a bona fide manufacturer of finished products who holds a valid certificate of registration under section 6 (1) of the said Act;

(2) the manufacturer purchasing the goods gives to the seller a declaration in writing that the goods will be used only in the manufacture of finished products;

(3) the persons claiming exemption hereunder obtains an Exemption Certificate for which a fixed annual fee of Rs. 10/- is hereby prescribed.

By Order of
His Highness the Rajpramukh,
J. N. PUROHIT,
Secretary to the Government,

SCHEDULE Industries

S. No.	Name of Industry.	Goods (raw materials etc.) exempted.
1.	Dari making industry	Colours, dyes, cotton.
2.	Steel door, casement and cabinet-making industry.	G.P. Sheets, round bars, iron, non-ferrous metals and coal.
3.	Textile mills (spinning and weaving)	Silk, artificial silk yarn, chemicals, steam coal, jute-goods, sizing material, dye paints and varnishes, shuttles, bobbins, reeds and bealds, belting, diesel oil and crude oil, cotton, ginned and unginned and yarn.
4.	Chemical Industry ...	Sodium nitrate, sulphuric acid, steam coal, caustic soda, tamarind seeds, lime and crude oil.
5.	Hosiery ...	Wool, woolen yarn, silk yarn, art silk yarn, hosiery cloth, dyeing, bleaching chemicals and cotton.
6.	Sugar factory ...	Chemicals, Jute goods, steam-coal, crude oil and diesel oil.
7.	Oil milling industry ...	Oil drums, empty tins, steam-coal, crude oil, diesel oil and oil seeds.

8.	Leather industry	....	Leather.
9.	Utensils manufacturing industry; Metal rolling industry		Zinc sheets and circles, ingots sheet brass, copper, non-ferrous metal, aluminium sheets and circles, brass and copper scraps, steam coal, hard coke and crude oil.
10.	Glass industry	....	Sand, Soda ash, chemicals, steam-coal.
11.	Paint and varnish industry		Ochres, turpentine, lac, resin, pigments, vegetable oils (including linseed oil and boiled oil), tin containers.
12.	Bone crushing industry		Raw bones and bags.
13.	Soap industry.	....	Caustic soda, steam-coal, soda silicate, soap-stone, colour and perfumes.
14.	Cloth dyeing and printing industry.		Cloth, colours, bleaching materials, paints, varnishes and dyes.
15.	Cotton ginning and pressing factories.		Jute goods, patti, crude oil, diesel oil, Steam coal, hoops.
16.	Carpet industry	....	Woollen yarn and raw wool.
17.	Foundries & Workshops		Hard coke, coal, scrap, M.S. sheets and flat bars.
18.	Rolling and Re-rolling industry.		Iron and steel scraps, flats, rails, hard coke, steam coal, crude oil.
19.	Cement processing industry.		Cement, steel-bars and steel wires.
20.	Umbrella processing industry-		Cloth, ribs, handles and frames.
21.	Truck-manufacturing industry		Round bars, iron sheets, plain sheets.
22.	Gur making industry	....	Jute goods.
23.	(a) Engineering industry (Bucket manufacturing).		Round bars, iron bars, plain sheets.
	(b) Engineering industry (Ball bearing).		Steel bars, wire, tubes, rings balls, brass strips, rods-cages, sleeves boxes, coal and fuel oils.
24.	Furniture, and motor-body manufacture		Timber, iron sheets.
25.	Gota industry		Gold and silver thread.
26.	Wool industry	....	Raw wool and yarn.
27.	Cement industry	....	Fuel, crude oil and Gypsum.
28.	Electric Meter Industries		Meter components, metal semies, paint and hardware.

Cottage Industries.

- | | |
|---|---|
| 1. Handloom Khadi and Woollen industry. | Cotton, wool, silk, art silk, woollen and cotton yarn, zari dyes and chemicals. |
| 2. Tanning industry | Chemicals and other tanning materials. |
| 3. Metal utensil manufacturing industry. | Non-ferrous metal circles, and sheets. |
| 4. Gur industry. | Chemicals |
| 5. Lacquerware industry. | Wood. |
| 6. Toys manufacturing industry. | Rags wire and paper, wood. |
| 7. Hosiery industry | Silk, art silk, and woollen yarn. |
| 8. Cloth dyeing and printing industry. | Cloth dyes, chemicals, paints and varnishes. |
| 9. Tapes, laces, ropes and niwar making industry. | Silk yarn. |
| 10. Palm gur industry | Chemicals. |
| 11. Cap manufacturers | Cloth and card-board jure. |
| 12. Readymade clothes | Cloth. |
| 13. Iron and steel fabricators | Scrap. |
| 14. Ivory articles | Ivory. |
| 15. Brass engraving industry | Brass sheets. |

Published in Raj. Raj-patra Dated March 29, 1955 part I (a) at page 303.

(English Translation authorised by His Highness the Rajpramukh).

SEPARATE REVENUE DEPARTMENT.

NOTIFICATIONS

Jaipur, March 28, 1955.

No. F. 50 (8) SR/55.—In exercise of the powers conferred by sub-section (1) of section 30 of the Rajasthan Agricultural Income Tax Act, 1953, His Highness the Rajpramukh of Rajasthan is pleased to appoint Shri Goverdhan Singh Mehta, I.A.S., Commissioner, Customs and Excise to be ex officio Commissioner of Agricultural Income Tax for Rajasthan.

Jaipur, March 28, 1955.

No. F. 50 (8) SR/55.—In exercise of the powers conferred by clause (d) of section 2 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), His Highness the Rajpramukh of Rajasthan is pleased to appoint Shri Goverdhan Singh Mehta, I.A.S., Commissioner, Customs and Excise Rajasthan Udaipur as Ex-officio Commissioner of Sales Tax, Rajasthan.

Published in Raj. Raj-patra Dated April 2, 1955 part-I (b) at page 1.

(English Translation Authorised by His Highness the Rajpramukh)

SEPERATE REVENUE DEPARTMENT.

NOTIFICATION

Jaipur, March 31, 1955.

No. F. 21 (7) S R/55.—In exercise of the powers conferred by the first proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. XXIX of 1954), the Government of Rajasthan, with the prior concurrence of the Central Government, is hereby pleased to direct that the tax in respect of the sale of goods payable by a dealer in respect of "Coarse and Medium cotton cloth" excluding handloom cloth being goods declared essential for the life of the community by the Essential Goods (Declaration and Regulation of Tax on Sale or Purchase) Act, 1952 (III of 1952) shall be payable at the first point in the series of sale by successive dealers.

By Order of

His Highness the Rajpramukh,

J.N. PUROHIT,

Secretary to Government.

Published in Raj. Raj-patra Dated April 4, 1955 part I (b) at page 9.

(English Translation Authorised by His Highness the Rajpramukh)

SEPARATE REVENUE DEPARTMENT

NOTIFICATIONS.

Jaipur, April 4, 1955.

No. F. 21 (7) S. R. /55.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954, (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby exempts ornaments made of real gold or real silver from tax on the condition that the person claiming exemption holds a valid certificate of exemption for which a fixed annual fee of Rs. 10/- is hereby prescribed.

Jaipur, April 4, 1955.

No. F. 21 (7) SR/55.—In exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, is hereby pleased to direct that item No. 1 of List I annexed to this Department Notification No. F. 21 (7) SR/55, dated the 25th March, 1955 viz, "Cotton cloth of all kinds except cloth exempt from tax under the schedule to the Rajasthan Sales Tax Act, 1954" shall be deleted.

(2) and to direct that item No. 3 of List III annexed to the said Notification viz, "Coarse and medium cotton cloth excluding handloom cloth" shall also be deleted.

The tax on the goods covered by the items deleted as above shall under section 5 of the Act itself henceforth remain at $3\frac{1}{2}$ per cent.

By Order of
His Highness the Rajpramukh,
J.N. PUROHIT.,
Secretary to Government.

Published in Raj. Raj-patra Dated April 14, 1955 part I (b) at page 37 to-45.

(English Translation Authorised by his Highness the Rajpramukh).

SEPARATE REVENUE DEPARTMENT.
NOTIFICATIONS.

Jaipur, April 14, 1955.

No. F. 21 (7) S.R./55.—In pursuance of sub-rule (3) of rule 15 of the Rajasthan Sales Tax Rules, 1955, the Government of Rajasthan is hereby pleased to order that the tax in respect of the sale of the following goods shall be payable at the *last point* in the series of sales by successive dealers:—

- (1) Jeera.
- (2) Dhania.
- (3) Mirchi.
- (4) Methi Dana.
- (5) Gund and Kathila.
- (6) Khaskhas.
- (7) Chikni Supari.

Jaipur, April 14, 1955.

No. F. 21 (7) S.R./55.—In exercise of the powers conferred by the first proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan is hereby pleased to cancel this Department Notification No. F. 21 (7) S.R./55, dated the 25th March, 1955 which directs that the tax in respect of the sale of oil seeds from which edible oils are extracted, hides and skins and raw cotton (ginned and unginned) shall be payable at the *first point* in the series of sale by successive dealers.

Jaipur, April 14, 1955.

No. F. 21 (7) S.R./55.—In exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, is hereby pleased to direct that the rate of tax payable by a dealer in respect of the goods included in the list annexed hereto shall be $6\frac{1}{2}$ per cent.

List of goods on which sales tax is payable at $6\frac{1}{2}\%$.

1. All kinds of arms, weapons and their accessories including ammunition.
2. Potash, fireworks, crackers and other explosives.

This Department Notification No. F. 21 (7) S.R./55, dated the 25th March, 1955, fixing the rate of tax on various goods mentioned in three lists annexed thereto, as amended by this Department Notification of the same number, dated the 4th April, 1955, is hereby superseded and the tax on the goods covered by the various lists annexed to the said Notification, dated the 25th March, 1955, shall under section 5 of the Act itself henceforth remain at 3½ per cent, except in respect of goods covered by this Notification.

Jaipur, April 14, 1955.

No. F. 21 (7) S.R. /55.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby exempts the sale of the following goods from tax, on the condition that the dealer claiming exemption holds a valid Certificate of Exemption for which a fixed annual fee of Rs. 10/- is hereby prescribed:—

- (1) Electrical Energy.
- (2) Hand-made Paper.
- (3) Hand-loom cloth, including Pagri made of hand-loom cloth (with or without Challa), Safa woven on hand-loom, and hand-loom cloth interwoven with gold thread, of whatever description.
- (4) Un set out and uncut precious stones—real or synthetic.
- (5) Ivory, and all articles made of ivory.
- (6) Oil seeds, including Alsi.
- (7) Allopathic and Homeopathic medicines and drugs.
- (8) Prepared medicines used in the Ayurvedic or Yunani systems of medicine.
- (9) Cotton yarn, including waste cotton yarn but excluding thread.
- (10) Dashi footwear—when sold by the person making the footwear himself or by any other member of his family provided the maker does not employ any paid labour or use power at any stage in making the footwear; or when sold by a Co-operative Society registered under law.
- (11) Bangles made of lac, Topali (of coconut), Xylonite or Catalin tube.
- (12) Wooden, earthen and papier mache toys and wooden lacquer goods.
- (13) Images and idols made of stone or marble.
- (14) Hand-made utensils made of any metal—when sold by the maker of such utensils himself or by any other member of his family, provided the maker of the utensils does not employ paid labour or use power at any stage for making the utensils; or when sold by a Co-operative Society registered under law.

- (15) Raw cotton (ginned and unginned).
- (16) Raw wool.
- (17) Raw hides and skins.
- (18) Pig iron, iron ore, iron dust, iron scrap and iron defectives.
- (19) Ornaments made of real gold or real silver.
- (20) Locally manufactured gold and silver gota, salma sitara and badla.

This Department Notification No. F. 21 (7) S.R./55, dated the 25th March, 1955, relating to the exemption from tax of Electrical Energy, Hand-made paper, Handloom cloth and Unset out and uncut precious stones, and this Department Notification of the same number, dated the 4th April, 1955 relating to the exemption from tax of ornaments made of real gold or real silver, are hereby superseded.

Note.—This notification does not affect the minimum limit of turnover as given in section 3 (1) of the Act.

Jaipur, April 14, 1955.

No. F. 21 (7) S.R./55.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, is hereby pleased to exempt all Commission Agents (Pacca and Kachha Arhtiyas) from the tax payable under the said Act, on the following conditions:—

(1) The Commission Agent claiming exemption holds a valid Certificate of Exemption for which a fee calculated on the basis of turnover is hereby prescribed as follows:—

Turnover.	Fee Rs.
If the turnover exceeds Rs. 12,000 but does not exceed Rs. 20,000	5/-
If the turnover exceeds Rs. 20,000 but does not exceed Rs. 50,000	25/-
If the turnover exceeds Rs. 50,000 but does not exceed Rs. 1,00,000	50/-
If the turnover exceeds Rs. 1,00,000 then for every Rs. 25,000 or fraction thereof in excess of Rs. 1,00,000	25/-
	subject to a maximum of Rs. 500/-.

(2) The Commission Agent claiming exemption here-under sells or supplies goods on behalf of known principals specified in his accounts for an agreed commission or brokerage.

(3) Except where the transaction consists of a sale by a

grower of produce grown by him or on his land, the amounts for which the goods concerned in the transaction in respect of which exemption is claimed, are sold, are included in the turnover of the principals, or would have been so included, but for an exemption granted under the said Act.

(4) The commission or brokerage agreed upon and specified in the accounts, represents the entire remuneration payable to the agent, apart from legitimate incidental charges actually incurred by him and specified in the accounts in respect of insurance, transport, loading and unloading, godown rent, interest, correspondence, telegrams telephone charges and the like.

Jaipur, April 14, 1955.

No. F. 21 (7) S.R./55.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, is hereby pleased to exempt the keepers of hotels and restaurants from the tax imposed by the said Act, on the condition that the person claiming exemption hereunder holds a valid Certificate of Exemption, for which the following fee calculated on the basis of turnover is hereby prescribed;—

Turnover.	Fee. Rs.
If the turnover exceeds Rs. 12,000 but does not exceed Rs. 20,000	25/-
If the turnover exceeds Rs. 20,000 but does not exceed Rs. 50,000	50/-
If the turnover exceeds Rs. 50,000	100/-

Jaipur, April 14, 1955.

No. F. 21 (7) S R /55.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954). the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, is hereby pleased to exempt the sale of the following goods from tax, on the condition that the dealer claiming exemption holds a valid certificate of Exemption for which the following fees calculated on the basis of turnover, are hereby prescribed:—

Description of goods exempted.	Turnover.	Fee.
1. All articles (excluding ornaments made of gold or silver.	If the turnover exceeds Rs. 12,000 but does not exceed Rs. 25,000....	Rs. 50/-.
	If the turnover exceeds Rs. 25,000 but does not exceed Rs. 50,000	100/-.
2. Pearls—real and cultured.	If the turnover exceeds Rs. 50,000 but does not exceed Rs. 100,000	200/-.

3. Jewellery.

If the turnover exceeds Rs. 1,00,000 but
does not exceed Rs. 2,00,000 350/-.

If the turnover exceeds Rs. 2,00,000....500/-.

Jaipur, April 14, 1955.

No. F. 21 (7) S.R./55.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby exempts the goods mentioned in the Schedule given below to be used in the industries specified in the Schedule for each class of goods from the tax levied by the said Act, on the following conditions:—

- (a) The goods are sold to a bonafide manufacturer of finished products who holds a valid certificate of registration under sub-section (1) of section 6 of the said Act;
- (b) The manufacturer so purchasing the goods gives to the seller a declaration in writing that the goods will be used in the manufacture of finished products; and
- (c) The person claiming exemption hereunder holds a valid Certificate of Exemption for which a fixed annual fee of Rs. 10/- is hereby prescribed.

This Department Notification No. F. 21 (7) S.R./55, dated the 25th March, 1955, granting similar exemptions to goods used in certain industries is hereby superseded.

Schedule.

S. No.	Name of Industry.	Goods (Raw materials etc.) exempted.
1	2	3
1.	Darri making industry.	Colours, dyes, cotton.
2.	Steel door, casement and cabinet making industry.	G.P. & M.S. Sheets, found bars, iron, nonferrous metal and coal, mild steel, billets, furnace and fuel oil.
3.	Textile mill (spinning & weaving) and power looms.	Silk, artificial silk yarn, chemicals, steam coal, jute-goods, sizing materials, dye, paints, and varnishes, shuttles, bobbins, reeds and healds, belting, diesel oil and crude oil, cotton—ginned and unginned, cotton yarn.
4.	Chemical Industry	... Sodium nitrate, sulphuric acid, steam coal, caustic soda, tamarind seeds, lime and crude oil.
5.	Hosiery	... Wool, woollen yarn, silken yarn, art silk yarn, hosiery cloth, dyeing, bleaching chemicals and cotton including thread, cotton and cotton yarn.

6. Sugar factory Chemicals, jute goods, steam coal, crude oil and diesel oil.
7. Oil Milling Industry Oil drums, empty tins, steam coal, crude oil and diesel oil and oil seeds.
8. Leather Industry Leather.
9. Utensils manufacturing industry; Metal rolling industry and Non-Ferrous Metal Industry Zinc sheets and circles, ingots sheet, brass, copper, non-ferrous metal, aluminium sheets and circles, brass and copper scraps, steam coal, hard coke and crude oil.
10. Glass Industry Sand, soda-ash, chemicals, steam coal, furnace oil.
11. Paint and Varnish Industry. Ochres, turpentine, lac, resin, pigments, vegetable oils (including linseed oil & boiled oil) & tin containers.
12. Bone crushing Industry Raw bones and bags.
13. Soap Industry Caustic soda, steam coal, soda silicate soap-stone, colour, oils and soda ash.
14. Cloth dyeing and printing Industry. Cloth colours, bleaching materials, paints, varnishes and dyes.
15. Cotton Ginning and Pressing Industry. Jute goods, Patti, crude oil, diesel oil, steam coal, hoops.
16. Carpet and Namda Industry. Woollen yarn and raw wool.
17. Foundries & Workshops Hard coke, coal, scrap M.S. Sheets, flat bars, pig iron.
18. Rolling and Re-rolling Industry. Iron and steel scraps, flats, rails, hard coke, steam coal, crude oil, arsenic, amorphous, furnace oil.
19. Cement Processing Industry. Cement, steel bars and steel wires.
20. Umbrella processing Industry. Cloth, ribs, handles and frames.
21. Trunk manufacturing Industry. Round bars, Iron sheets, plain sheets.
22. Gur making Industry.... Jute Goods.
23. (a) Engineering Industry (Bucket manufacturing). Round bars, Iron bars, plain sheets, zinc and Ears.
- (b) Engineering Industry (Ball bearing). Steel bars, wire, tubes, rings balls, brass strips, rods-cages, sleeves boxes coal and fuel oils.
24. Furniture and motor-body manufacture. Timber, iron sheets.
25. Gota Industry Gold and silver thread, copper, cotton and silk thread.
26. Wool Industry Raw wool and yarn.

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| 27. Cement Industry | | Fuel, crude oil, Gypsum, gunny bags and lime stone. |
| 28. Electric Meter Industry | | Meter components, metal semies, paint and hardware. |
| 29. Starch Industry | .... | Steam coal and chemicals. |
| 30. Type Foundry Industry | | Lead. |
| 31. Bidi Industry | .... | Tobacco (Zarda) and Tāndu leaves. |
| 32. Ice Factory | | (1) Steam plant : steam coal.
(2) Oil Plant : High Speed diesel oil and crude oil. |
| 33. Mica and Mineral Ore Industry. | | Fuel oil and explosives. |

Cottage Industries.

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|--|------|--|
| 1. Handloom cloth, Khadi and woollen industry. | | Cotton, wool, silk, art silk, woollen yarn, Zari dyes, chemicals, shuttles, bobbins, healds and Reeds. |
| 2. Tanning Industry | .... | Chemicals and other tanning materials. |
| 3. Metal utensil manufacturing Industry. | | Non-ferrous metal circles and sheets. |
| 4. Gur Industry | .... | Chemicals. |
| 5. Lacquerware Industry... | | Wood. |
| 6. Toys manufacturing Industry. | | Rags, wire and paper, wood. |
| 7. Hosiery Industry | .... | Silk, art silk and woollen yarn. |
| 8. Cloth dyeing and Printing Industry. | | Cloth, colours, bleaching materials, Chemicals, paints, varnishes and dyes. |
| 9. Tapes, laces, ropes, Niwar and Nada making Industry | | Silk yarn and dyes. |
| 10. Palm Gur Industry | .... | Chemicals. |
| 11. Cap manufacturing | .... | Cloth, card-board and furs. |
| 12. Ready-made clothes | .... | Cloth. |
| 13. Iron and Steel fabricators. | | Scrap. |
| 14. Manufacture of Ivory articles. | | Ivory. |
| 15. Brass engraving & brassware handcraft Industry. | | Brass sheets, scrap and enamel colours. |
| 16. Mooda, Chiks and Khas Industry. | | Moonj. bamboo, ropes, twines, reeds and Khas. |
| 17. Iron tools and implement making Industry. | | Iron and steel glazing materials. |
| 18. Thread Ball Industry | .... | Cotton Thread. |

By order of

His Highness the Rajpramukh,
J. N. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra Dated March 27, 1958 part IV (c) at page 1118-1119

Jaipur, February 12, 1958.

No. F.5 (22) E & T/56.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, hereby direct that for the words "Hard coke, coal, scrap M. S. Sheets, flat bars and pig iron," occurring in column 3 opposite to S. No. 17 of the schedule appended to notification No. F. 21 (7)/SR/55, dated the 14th April, 1955, published in the Extraordinary Gazette dated 14th April, 1955, the words "Hard coke, coal, scrap M. S. Sheets (covering black plain sheets and galvanised plain sheets), flat and round type of iron patties and pig iron" shall be and shall be deemed always to have been substituted.

Jaipur February 12, 1958.

No. F. 21 (37)/E & T/55.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby direct that item (iii) matches (cottage industry) occurring in clause (4) of the notification No. F. 5 (33)/E & T/56, dated the 30th April 1956, published in the Rajasthan Gazette on the 30th April, 1956, shall be deleted.

Published in Raj. Raj-patra Dated September 11, 1958 part IV (c) at page 935.

Jaipur, August 26, 1958.

No. F. 5 (5) E&T/58.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby directs that in the Notification No. F. 21 (7) SR/ 55, dated the 14th April, 1955 relating to exemption of certain goods from tax the following amendment shall be and shall be deemed always to have been made, namely:—

In the said Notification, delete item No. (1).

Published in Raj. Raj-patra Dated March 12, 1955 part I (b) at page 764.

ENGLISH TRANSLATION.

[Authorised by His Highness the Rajpramukh.]

Jaipur, March 2, 1955.

No. F. 13 (3) SR/54.—In exercise of the powers conferred by sub section (3) of section 1 of the Rajasthan sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the State Government hereby appoints the 1st day of April, 1955 as the date on which the said Act shall come into force.

Published in Raj. Raj-patra Dated August 13, 1955 part I (b) at page 386.

ENGLISH TRANSLATION

[Authorised by His Highness the Rajpramukh]

Jaipur, August 2, 1955.

No. F. 21 (28) S.R./55.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act (Rajasthan Act XXIX of 1954) the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, hereby exempts the sale of the following goods from tax on the condition that the dealer claiming exemption holds a valid certificate of exemption for which a fixed annual fee of Rs. 10/- (Rupees Ten only) is hereby prescribed:—

‘Misri, Patasha and Bura.’

made of sugar on which Sales tax has been paid in accordance with the Rajasthan Sales Tax Act, 1954 (XXIX of 1954).

By Order of

His Highness the Rajpramukh,

G. S. PUROHIT,

Secretary to the Government.

Published in Raj. Raj-patra Dated February 11, 1956 part I^a(b) at page 1078.

ENGLISH TRANSLATION

(Authorised by His Highness the Rajpramukh):

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Jaipur, February 1, 1956.

No. F. 21 (31) E. & T. 55.—In exercise of the powers conferred by section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, hereby further exempts the goods mentioned in the Schedule below to be used in the industry specified below from the tax levied by the said Act, on the following conditions:—

1. the goods are sold to a *bona fide*—manufacturer of finished products who holds a valid certificate of registration under section 6 (1) of the said Act,

2. the manufacturer so purchasing the goods gives to the seller a declaration in writing that the goods, will be used in the manufacture of finished goods, and

3. the person claiming exemption hereunder obtains an Exemption Certificate, for which a fixed annual fee of Rs. 10/- is hereby prescribed.

SCHEDULE

Industry

S. No.	Name of Industry.	Goods (raw materials, etc.) exempted.
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|----|-------------------------|---|
| 1. | Manufacture of Bangles. | Lac, Topali (of coconut),
Xylonite (celluloid), or
catalin tubes. |
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By Order of
His Highness the Rajpramukh
G. S. PUROHIT
Secretary to the Government.

Published in Raj. Raj-patra Dated January 14, 1956 part I (b) at page 913.

ENGLISH TRANSLATION

[Authorised by His Highness the Rajpramukh]
Jaipur, January 3, 1956.

No. F. 21 (7) SR/55.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954) the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby directs that in entry No. 14 of the Schedule attached to Notification of even number dated the 14th April, 1955, which relates to the Cloth Dyeing and Printing Industry, the words and mark "Cloth colours," shall be read as the words and marks "Cloth, colours."

Published in Raj. Raj-patra Dated April 30, 1956 part I (b) at page 25-26:

ENGLISH TRANSLATION

[Authorised by His Highness the Rajpramukh]

EXCISE & TAXATION DEPARTMENT NOTIFICATIONS

Jaipur, April 30, 1956.

No. F. 5 (33) E. & T/56.—In exercise of the powers conferred by sub-section (2) of section 4 and proviso second to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby withdraws the exemption from levy of sales tax allowed by notifications No. F. 21 (7) S. R./55 dated 14th April, 1955, in respect of the goods included in the list annexed hereto and provides that with effect from the 1st May, 1956; the rate of sales tax payable by a dealer in respect of these goods shall be as shown against them in column 3 of the said list;

and in pursuance of sub-rule (3) of rule 15 of the Rajasthan Sales Tax Rules, 1955, the Government of Rajasthan further directs that the tax in respect of the sales of these goods shall be payable at the last point in the series of sales by successive dealers.

List

S. No. 1	Description of goods. 2	Rate of tax 3
1	Ornaments made of real gold and real silver	$\frac{1}{2}$ per cent;
2	All articles (excluding ornaments) made of gold or silver	$\frac{1}{2}$ per cent.
3	Jewellery	$\frac{1}{2}$ per cent.
4	Pearls real and cultured	1-9/16 per cent.

Jaipur, April 30, 1956.

No. F-5 (33) E. & T./56 — In exercise of the powers conferred by the second proviso to Section 5 of the Rajasthan Sales Tax Act, 1954, (Rajasthan Act XXIX. of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby provides that the rate of tax payable by a dealer in respect of the goods included in the list annexed hereto shall with effect from the 1st May, 1956 be 4-11/16 per cent.

List of goods

1. (a) All goods, appliances and accessories for toilet and shaving, including toilet soaps and shaving soaps of all kinds.

All perfumery and Scents.

Almond oil, Rose oil, Olive oil, and all kinds of hair oils and scented oils.

Powders, Creams and pastes including tooth powders and tooth pastes.

Kewara and Rose Waters.

Combs and Brushes.

(b) All Cosmetic goods, appliances and accessories—

2. Watches, time pieces and clocks; and parts and accessories thereof.

3. (a) All electrical goods, instruments apparatus and appliances (including refrigerators, air-conditioning plants, Loud speakers and Microphones).

(b) Parts and accessories of goods included in (a) above (including fans, lighting bulbs torch cells and earthenware porcelain and other electrical accessories).

4. (a) Wireless reception instruments and apparatus and parts and accessories thereof (including all electrical valves, accumulators, amplifiers and loud speakers, which are not specially designed for purposes other than wireless reception).

(b) Radio Gramophones and parts and accessories thereof.

(c) Dictaphones (and other similar apparatus for recording sound) and parts and accessories thereof.

5. Articles of furniture of all kinds.

6. Cycles, and parts and accessories thereof.

Jaipur, April 30, 1956.

No. F. 5 (33) E. & T./56'—In exercise of the powers conferred by sub section (2) of section 4 of the Rajasthan Sales Tax Act,

1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so hereby exempts the sale of the following goods from tax, on the condition that the dealer claiming exemption holds a valid certificate of exemption for which an annual fee of Rs. 10/- is hereby fixed namely:—

(1) Hand spun woollen yarn.

(2) Ready made clothes made of khadi Cloth when sold by a Khadi Bhandar certified as such by the All India Khadi & Village Industries Board

All carding spinning and weaving apparatus and appliances relating to the production of Khadi (Khadi Saranjam), and spare parts of such apparatus and appliances, including Ambar Charkha and its spare parts.

(4) Products of the following Cottage Industries:—

(i) Village Pottery.

(ii) Kolhu oil.

(iii) Matches (Cottage Industry).

(iv) Bee keeping.

(5) Palm Gur.

Jaipur, April 30, 1956.

No. F. 5 (33) E. & T./56.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby exempts the sale of Goats from Sales tax on the condition that the dealer claiming exemption holds a valid certificate of exemption for which an annual fee of Rs. 10/- is hereby fixed.

Published in Rajasthan Raj-patra Date June 30, 1956 part I (b) at page 290-291.

ENGLISH TRANSLATION

[Authorised by His Highness the Rajpramukh.]

NOTIFICATIONS

Jaipur, June 13, 1956.

No.F. 21 (54) E & T./55.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest so to do, hereby exempts the Police Canteens from the tax payable on the sales made by them under the said Act provided that:

(1) they are run by Co-operative Societies duly registered under the Rajasthan Co-operative Societies Act, 1953 (No. IV of 1953), and

(2) they hold valid certificates of exemption for each of which a fixed annual fee of Rs- 10/- is hereby prescribed.

ENGLISH TRANSLATION

[Authorised by His Highness the Rajpramukh]

Jaipur, June 13, 1956.

No. F. 21 (55) E. & T./55.—In exercise of the powers conferred

rrered by the first proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. XXIX of 1954), Government of Rajasthan, with the prior concurrence of the Central Government, is hereby pleased to direct that the tax payable by a dealer in respect of the sale of "Petroleum products" (including kerosene and excluding motor spirit), being goods declared essential for the life of the community by the Essential Goods (Declaration and Regulation of Tax on Sale or Purchase) Act, 1952 (LII of 1952) shall with effect from the 1st July, 1956, be payable at the first point in the series of sale by successive dealers but nothing herein contained shall apply to the sales of the stock lying on the aforesaid date with the dealers except the supplying concerns of (1) Caltex Ltd., (2) Burma Oil Company Ltd., (3) Standard Vacuum Ltd., and (4) Indo Burma Petroleum Co., and the tax on sales of such stocks shall be payable as heretofore on the last point in the series of sale by successive dealers.

Published in Raj-patra Dated June 30, 1956 part I (b)

ENGLISH TRANSLATION

[Authorised by His Highness the Rajpramukh.]

NOTIFICATION

Jaipur, June 30, 1956.

No. F.5 (15) E & T/56.—In exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest so to do, is hereby pleased to direct with the prior concurrence of the Central Government that the rate of Tax payable by a dealer in respect of diesel oil shall with effect from the 1st July, 1956 be 6½ per cent provided that the rate of Tax on the sale of diesel oil for agricultural purposes shall remain 3½ per cent. if the dealer obtains a declaration from the purchaser endorsed by the District Agricultural Officer, that the purchaser is a bonafide agriculturist and the diesel oil would be used for bonafide agricultural purposes.

By Order of
His Highness the Rajpramukh.
G. S. PUROHIT.

Secretary to the Government.

Published in Raj. Raj-patra Dated September 13, 1956 part I (b) at page 542:

ENGLISH TRANSLATION

(Authorised by His Highness the Rajpramukh)

Jaipur September 3, 1956.

No. F. 5 (40) E & T/56.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest so to do, hereby exempts the sale of the following goods from tax, on the condition that the dealer claiming exemption hereunder holds a valid Certificate

of Exemption for which a fixed fee of Rs. 10/- per year or part thereof is here by fixed:—

(1) *Articles made of minakar.*—When sold by a person engraving the articles himself or by any member of his family provided the engraver does not employ any paid labour and does not use power at any stage in engraving the articles.

(2) *Hand paintings.*—When sold by the person painting the pictures himself or any member of his family provided the painter does not employ any paid labour at any stage in painting the picture.

By Order of
His Highness the Rajpramukh,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra Dated September 20, 1955 part I (b) at page 576.

ENGLISH TRANSLATION.

(Authorised by His Highness the Rajpramukh).

NOTIFICATION

Jaipur, September 10, 1956.

No. F. 5 (35) E & T/56.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest so to do, hereby exempts the sale of scrap of non-ferrous metals, Sheets and Circles of Brass and "Kansa" from tax on the condition that the dealer claiming exemption holds a valid Certificate of exemption for which a fee of Rs. 10/- is hereby fixed for a year or part thereof.

By Order of,
His Highness the Rajpramukh,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra Dated December 13, 1956. part I (b) at page 713.

EXCISE AND TAXATION DEPARTMENT NOTIFICATION

Jaipur. November 28, 1956.

No. F. 14 (36) E. & T./56.—Governor is pleased to order that for purposes of administration of Excise and Sales Tax, Salumber and kherwara Circles of Udaipur District may be transferred to the administrative charge of Assistant Commissioner, Excise and Taxation, Dungarpur District.

By Order,
G. S. PUROHIT,
Secretary to Government.

Published in Raj. Raj-patra Dated December 20, 1956 part IV (c) at page 692-693

ENGLISH TRANSLATION

(Authorised by the Governor)

NOTIFICATION

Jaipur, November 19, 1956.

No. F. 21 (14) SR/55.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954

(Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that is expedient in the public interest to do so, hereby makes the following amendment in the schedule attached to the Notification No. F. 21 (7) SR/55, dated the 14th April, 1955 published in the Rajasthan Gazette, extraordinary, volume VII, No. 9, dated 14th April, 1955 at page 42 et seq, namely:—

Amendment

In the said schedule for the existing entries in column No. 3 against S No. 23, entry (b) substitute the following:—

Iron & steel.—(Billets, Bars & Rods, Wires, Tubes, Sheets, Plates and Trips, Rings, Sleeves and Nuts, Locking Plates, Castings machined or unmachined)

Brass & Bronze.—Rods, Tubes, Strips, Sheets, Rings and Castings; machined or unmachined).

Pig iron & Casting thereof.—(Machined or unmachined).

Plastic & Moulding materials & Foundry materials Coal & Coke. Oils.—(Fule, Lubricants, Cutting and Coolant: Grease & rust preventives).

Lead Zinc and Copper.

Chemicals.—(Evco, Acids, Bone Char coal, Soda-Caustic and Ash, Sulphur, Trichlore Athylene and other chemical compounds, and chemical salts.

Welding, Brazing Soldering materials and Gasses.

By Order of the Governor,

G. S. PUROHIT,

Secretary to the Government.

Published in Raj. Raj-patra Dated April 25, 1957 part 1 (b) at page 61-62.

EXCISE AND TAXATION DEPARTMENT

MEMO

Jaipur, April 5, 1957

No. F. 5 (25)/E.& T./57.—A note on the Central Sales Tax Act, 1956 is published below for the information of all concerned.

2. The note is intended to serve merely as a guide and cannot be quoted for the purposes of interpretation of any of the provisions of the Central Sales Tax Act, 1956 or any Rules made thereunder.

G.S. PUROHIT,

Secretary to Government.

The Central Sales Tax Act, 1956—a guide on

The Central Sales Tax Act, 1956, with the exception of Section 15 thereof, has come into force with effect from the 5th January, 1957. A notification has been separately issued purporting to bring section 15 also into force on and from the 1st may, 1957.

The Act deals mainly with the levy of tax on sales which take place in the course of inter State trade or commerce, hereinafter called inter State sales, and formulates the principles for determining when a sale or purchase of goods takes place:

(a) outside a State,

(b) in the course of inter-State trade or commerce, and

(c) in the course of import into and export out of India.

It also declares coal, cotton, hides and skins, iron and steel, jute and oil-seeds to be goods of special importance to inter-State trade or commerce, hereinafter called 'declared goods' and laying down that no law of a State can impose tax on the sale or purchase of such goods at a rate exceeding 2% of the sale price thereof and at more than one stage in the series of sales by successive dealers in a State.

TAX ON INTER-STATE SALES OR PURCHASES

Incidence of Tax.—The tax payable under the law is levied on all inter State sales effected by a dealer, being any person including a Government carrying on the business of selling goods. A sale is deemed to take place in the course of inter-State trade or commerce if it occasions the movement of goods from one State to another. It has also been provided that when the goods are already in transit from one State to another, such a sale shall be deemed to take place on transfer of documents of title to such goods. It has also been explained that when the movement of goods commences and terminates in the same State, it shall not be deemed to be a sale in the course of inter-State trade or commerce merely by reason of the fact that in the course of such movement, the goods pass through the territory of another State, as in the case of West Bengal. It has since been notified that the tax will be levied on inter-State sales effected on and from the 1st may, 1957 under section 6 of the Act.

Registration of Dealers.—A dealer who is liable to pay inter-State sales tax is also liable to apply for and obtain registration under this Act. The law also provides for voluntary registration of dealers who, though not liable to pay tax under the Act, are liable to pay tax under the provisions of any law in the appropriate State levying tax on the sale or purchase of goods inside such State. Applications for the voluntary registration can be made at any time after the publication of the rules in which the form for application for registration has been prescribed. Section 10 of the Act deals with penalties imposable on a dealer for the various offences narrated therein.

The Central government have issued an order specifying the authority in each State to whom a dealer desirous of getting himself registered under the Act shall submit his application for registration in form 'A' prescribed in the Central Sales Tax (Registration and Turnover) Rules, 1957 framed under the Act. Under this order:—

(i) a dealer having a single place of business in a State is required to submit his application for registration to the authority competent to register such place of business;

(ii) a dealer having more than one place of business in a State is required to submit his application for registra-

- tion to the authority competent to register his principal place of business situated within such State;
- (iii) a dealer having different places of business in different States is required to submit his application for registration to the authority competent to register each such place or group of places of business in each such State;
- (iv) a dealer having no fixed place of business has to apply for registration to the Chief Authority provided in the Genral Sales Tax Law of the State or such other authority to whom the powers have been delegated by the said Chief Authority.

A certificate of registration will be granted by the appropriate State in respect of the principal place of business of the dealer in from 'B' together with copies of such certificate for all other places of business in the State. These are required to be kept at the various places of business of the dealer.

Rates of Tax.—(i) The tax payable by a dealer on the inter-State sales made to a registered dealer is 1% of the sale price of the goods provided (a) in the case of declared goods, the goods are intended for resale and, (b) in the case of other goods, the goods are intended for resale or use in the manufacture of goods for sale or use in the execution of contracts as defined in the Act. If, however, the sale or purchase of any goods within the appropriate State is generally exempted from tax or is subjected to tax at a lower rate than 1% under any law of such State levying tax on the sale or purchase thereof, then such exemption or lower rate of tax shall be applicable to the inter-State sales of such goods to a registered dealer.

(ii) The tax payable by a dealer on the inter-State sales made to any person other than a registered dealer shall be calculated at the same rates and in the same manner as would have been done if the sale had in fact taken place inside the State from which the sale is effected.

A dealer claiming to be assessed to tax at 1% on a sale on the ground that it has been made to a registered dealer is required to furnish to the prescribed authority a declaration signed by the purchasing dealer and stating that the goods ordered for or purchased by him are intended for resale or use in the manufacture of goods for sale or use in the execution of contracts, as the case may be. Every registered dealer who has occasion to make inter-State purchases may, on application, obtain from the appropriate assessing authority in the appropriate State statutory declaration forms consisting of three parts, namely, counterfoil, duplicate and original. At the time of making an inter-State purchase all that he is required to do is to fill up the form and send the portions marked 'duplicate' and 'original' to the selling dealer along with his order. This will enable the selling dealer to produce the declaration which is marked

'original' to his assessing authority in support of his claim for assessment of tax at 1% on the sale in question and retain the portion marked 'duplicate' for his record.

Administration of the Act.—The Central Government have delegated to the State Governments the power to impose and collect tax on its behalf on inter-State sales effected by the dealers carrying on business in their respective jurisdiction. It has also been provided that in so far as the dealers of any State are concerned their obligation in matter of submission of returns, assessment and recovery of tax, refund of tax paid in excess, reference to High Courts on points of law, production and inspection of accounts search and seizure of stocks and accounts etc., in respect of inter-State transactions shall be governed by the same principles as govern their similar obligations in respect of inter-State transactions of sale or purchase under the general sales tax law of the appropriate State.

The Central Government have framed the necessary rules for carrying out the purposes of the Act and have published them for general information. The State Governments on their part are taking necessary steps to frame the rules and some have already done so. Dealers are advised to take immediate steps for obtaining the application forms for registration and to fill them up and submit the same to the registering authorities of the appropriate State.

Published in Raj. Raj-patra Dated 23 May, 1957 part IV (c) at page 41-42:

EXCISE AND TAXATION DEPARTMENT.

NOTIFICATION

Jaipur, May 23, 1957.

No. F 5 (103) E & T-7/56.—In exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), and in partial modification of Government notification No. F. 5 (103) E & T-5/56, dated the 6th May, 1957, the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, provides that with effect from the 6th May, 1957 the rate of sales tax payable by a dealer in respect of the following goods shall be five per cent, at the first point—

(1) Cinematographic, photographic and other cameras, projectors and enlargers, lenses and other parts and accessories of such cameras, projectors and enlargers and film plates, paper and cloth required for use therewith, film packs and other photographic goods.

(2) Dyes, colours, paints of all kinds including indigo, varnishes, metal polishes of all kinds and padding for filling cracks, sand-paper, turpentine oil, bale oil and other various articles which are used for paints.

(3) Cycles and parts and accessories thereof.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

**EXCISE AND TAXATION DEPARTMENT.
NOTIFICATION****Jaipur, May 23, 1957.**

No. F. 5 (103) E & T-6/56.—In exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), and in supersession of Government notification No. F. 5 (103) E & T 3/56, dated the 6th May, 1957, the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, provides that with effect from the 6th May, 1957 the rate of sales tax payable by a dealer in respect of the sale of allopathic and homeopathic medicines and drugs shall be one per cent. at the first point.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra Dated 30 May, 1957 part IV (c) at page 98:

Jaipur, May 18, 1957.

No. F. 5 (103) E & T-4/56.—In exercise of the powers conferred by proviso second to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan hereby directs that the words 'without further processing or fabrications' occurring in remarks opposite to item (ii) (c) of notification No. F. 5 (103) E & T-4/56, dated 6-5-1957 published in Extraordinary Gazette dated the 6th May, 1957 are and shall always be deemed to have been deleted.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra Dated 3 October, 1957 part IV (c) at page 472-473:

**EXCISE AND TAXATION DEPARTMENT
NOTIFICATIONS****Jaipur, September 14, 1957.**

No. F. 5 (77)/E&T/57.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby exempts from tax the sale of the goods mentioned in the schedule given below for the purposes specified therein if the goods are sold to a bonafide charitable society which—

- (a) manufactures finished products mentioned in the schedule,
- (b) is registered and certified by the State Khadi and Village Industry Board.
- (c) holds a certificate of registration under subsection (i) of section 6 of the said Act,
- (d) while purchasing the good gives to the seller a declaration in writing that the goods will be used for manufacture of the said finished products, and

- (e) hold a valid certificate of exemption for which a fee of Rs. 10/ per year or part there of is hereby prescribed.

SCHEDULE

Name of the Commodity.	Purpose for which purchased.
Oil seeds.	Manufacture of oils on village ghanis.
Wood and Steel.	Manufacture of looms, Ambar Charkhas and village ghanis.

Jaipur, September 14, 1957.

No. F. 5 (77)/E&T/57.—In exercise of the powers conferred by sub section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby exempts from tax the sale of cotton punis by the charitable societies which are registered and certified by the State Khadi and Industries Board on the condition that they hold a valid certificate of exemption for which a fixed fee of Rs. 10/ per year or part thereof is hereby prescribed.

By Order of the Governor,
K. N. BHARGAVA,
Secretary to the Government.

Published in Raj. Raj-patra Dated 25 October, 1957 part IV (c) at page 551:

EXCISE AND TAXATION DEPARTMENT NOTIFICATION
Jaipur, October 8, 1957.

No. F.5 (2) E. & T./57.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954) and of all other powers enabling it in this behalf, and in supersession of the notifications Nos. F. 5 (103) E. & T. 2/56 and F. 5 (103) E. & T. 4/56, dated the 6th may, 1957, the Government of the State of Rajasthan is pleased to direct that on and from the 6th of may, 1957, the tax payable under the said Act in respect of the sale of the following goods shall be at the rate shown against each on the taxable turnover in respect only of the last sale inside the State within the meaning of section 15 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956):—

- | | | |
|--|------|----|
| (i) Coal, including coke in all its forms | .... | 2% |
| (ii) Cotton; that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state; whether ginned or unginned baled, pressed or otherwise, but not including cotton waste. | .... | 1% |
| (iii) Cotton yarn, but not including cotton yarn waste | .... | 2% |
| (iv) Hides and skins, whether in a raw or dressed state | .... | 2% |

- | | | | |
|--|------|-------------------|----|
| (v) Iron and steel, that is to say:— | .... | .... | 2% |
| (a) Pig iron and iron scrap ; | | | 2% |
| (b) iron plates sold in the same form in which they are directly produced by the rolling Mill ; | | | |
| (c) steel scrap, steel ingots steel billets, steel bars and rods ; | | | |
| (d) (i) steel plates | 1 | Sold in the same | |
| (ii) steel sheets, | 1 | form in which | |
| (iii) sheet bars and tin bars, | 1 | they are directly | |
| (iv) rolled steel sections, | 1 | produced by the | |
| (v) tool alloy steel ; | 1 | rolling mill; | |
| (vi) Jute, that is to say, the fibre extracted from plants belonging to the species <i>corchorus capsularis</i> and <i>corchorus olitorius</i> and the fibre known as mesta or bimli extracted from plants of the species <i>hibiscus Cannabinus</i> and <i>hibiscus sabdariffa-var altissima</i> whether baled or otherwise ; | .... | .... | 2% |
| (vii) Oil seeds, that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes, soaps and the like or, in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics and the like. | .... | .... | 1% |

By Order of the Governor
K. N. BHARGAVA,
Secretary to the Government.

Published in Raj. Raj-patra Dated 14 December, 1957 part IV (b) at page 113-115:

EXCISE AND TAXATION DEPARTMENT.

NOTIFICATION

Jaipur, December 14, 1957.

No. *J. 5 (48) E & T/57/I*.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954) the State Government, being of the opinion that it is necessary in the public interest so to do, does hereby exempt the sale of—

- (i) Sugar,
- (ii) tobacco and its products, and
- (iii) all textiles, whether cotton, woollen or silken, including rayon, art-silk or nylon but exclusive of pure silken cloth of all varieties (howsoever manufactured)

from payment of the tax payable under the said Act on and from the fourteenth day of December, 1957, on the following conditions, namely:—

(a) that every dealer in the aforesaid goods shall within a week of the said fourteenth day of December, 1957, correctly declare in the form appended hereto all goods of the aforesaid classes held by him, whether in stock or in transit, upon the close of business on the thirteenth day of December, 1957, separately in respect of—

(i) the goods purchased by him from dealers registered under the said Act, and

(ii) the goods otherwise purchased, whether from outside or within the State of Rajasthan, and

(b) that every such dealer shall pay to the appropriate assessing authority under the said Act, in respect of his goods of the aforesaid classes declared under clause (a), either

(i) an amount at the existing rate of tax under the said Act on the total purchase price thereof, increased by 3 per cent in the case of Sugar 6½ per cent in the case of Tobacco and its products and 10 per cent in the case of textiles by way of profit in not more than three equal monthly instalments, the first of such instalments to become due on the expiry of one month from the thirteenth day of December, 1957, or

(ii) an amount equal to the sum paid by him as tax under the said Act for the quarter of the previous year corresponding to the quarter of the current year in which the fourteenth day of December 1957, falls :

Provided that the amount referred to in clause (b) of this notification shall not be payable in respect of stocks declared under clause (a) thereof, if the additional Duties of Excise (Levy and Distribution) Act, 1957, of the Central Legislature applies thereto, whether by virtue of the said Act being passed by Parliament or by virtue of the provisions of the Provisional Collection of taxes Act, 1931 of the Central Legislature :

Provided further that a dealer who makes the total payment referred to in clause (b) of this notification in lump sum within a month of the said thirteenth day of December, 1957, shall be entitled to a rebate of 5 per cent of the amount paid by him :

provided also that nothing contained in conditions (a) and (b) above shall be applicable to handloom textiles.

APPENDIX

Form

Statement of the stocks of (namely the articles).....
held unsold on.....by.....of.....
.....Registration No.....

S. No.	Name of the goods.	Quality or Trade Mark	Quantity	Purchase price.	Total value	Remarks
1	2	3	4	5	6	7

PART A :—Articles purchased from a dealer registered under the Rajasthan Sales Tax Act, 1954.

PART B :—Articles purchased otherwise from out side or inside Rajasthan.

Signature of the dealer.

Date.....

Declaration :

I.....son of.....resident of.....
a dealer registered at No.....under the Rajasthan Sales Tax Act, 1954 do hereby solemnly declare that the above is the correct statement of the stock of goods held by me unsold on.....
December, 1957.

Signature of the dealer.

Date.....

Place.....

By Order of the Governor,

G. S. PUROHIT,

Secretary to the Government.

Published in Raj. Raj-patra Dated 27 December, 1957 part IV (c) at page 121(c):

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Jaipur, December 27, 1957.

No. F. 5 (48)/E & T/57.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. XXIX of 1954), the State Government, being of the opinion that it is necessary in the public interest so to do, does hereby direct that the following amendments shall be made and shall be deemed always to have been made in this Department Notification No. F. 5 (48)/E&T/57/I, dated the 14th December, 1957, published in the Rajasthan Gazette Extra-ordinary dated the 14th December, 1957, namely:—

AMENDMENTS

In the said notification,

- (1) in clause (a) for the words and figures "within a week of the said fourteenth day of December, 1957", substitute the words "not later than the 2nd January, 1958"; and
- (2) Add the following proviso before the Appendix "Provided further that the option contained in sub-clause (ii) of clause (b) above shall not be available to the dealers in the aforesaid goods in the areas of Abu, Ajmer and Sunel."

By Order of the Governor,

G. S. PUROHIT,

Secretary to the Government.

Published in Raj. Raj-patra Dated December 31, 1957 part IV (c) at page 121(g-h)

EXCISE & TAXATION DEPARTMENT
NOTIFICATION.

Jaipur, December 31, 1957.

No. F. 5 (48)/E&T/57.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the State Government being of the opinion that it is necessary in the public interest so to do, does hereby direct that the following further amendments shall be made and shall be deemed always to have been made in this Department Notification No. F. 5 (48) E&T/57/I, dated the 14th December, 1957 published in the Rajasthan Gazette Extra Ordinary of the same date, namely:—

Amendments.

In the said notification, add the following further provisos before the Appendix—

“Provided further that if a dealer not later than the 2nd January, 1958 makes or agrees in writing to make payment in accordance with sub-clause (ii) of clause (b) above shall not be required to declare his stocks as prescribed by clause (a) above;

Provided further that if a dealer is unable to furnish by the 2nd January, 1958 a declaration as required as aforesaid in the Form already prescribed, he may submit by the 2nd January, 1958 a declaration stating according to his books the value and the quantity of the stock in hand on the said fourteenth day of December, 1957, separately in respect of the articles liable to different rates of sales tax but he shall furnish such further information as and when required of him by the appropriate assessing authority.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra Dated February 14, 1958 part IV (c) at page 129-130:

EXCISE AND TAXATION DEPARTMENT
NOTIFICATION

Jaipur, February 14, 1958.

No. F. 5 (48)/E&T/57.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the State Government, being of the opinion that it is necessary in the public interest so to do, does hereby direct that the following amendment shall be made and shall be deemed always to have been made in this Department Notification No. F. 5 (48)/E&T/57/I, dated the 14th December, 1957, published in the Rajasthan Gazette Extraordinary, dated the 14th December, 1957, namely:—

Amendment

In the said Notification, for sub-clause (1) of clause (b), substitute the following:—

“(i) an amount in the case of sugar and tobacco, calculated at the existing rate of tax payable under the said Act on the total purchase price thereof increased by way of profit by 3% and 6½% respectively and in the case of textiles eighty per cent of the amount calculated at the existing rate of tax payable under the said Act on the total purchase price thereof, in not more than three equal monthly instalments, the first of such instalments to become due on the expiry of one month from the 13th day of December, 1957, or”.

By Order of the Governor
G. S. PUROHIT,
Secretary to the Government

Published in Raj. Raj-patra Dated May 30, 1958 part IV (c) at page 63-64:

EXCISE AND TAXATION DEPARTMENT.

NOTIFICATION.

Jaipur, May 30, 1958.

No. F. 5 (48)/E. & T./57.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the State Government being of the opinion that it is necessary in the public interest so to do, does hereby direct that the following amendments shall be made and shall be deemed always to have been made in this Department Notification No. F. 5 (48)/E. & T./57/I, dated the 14th December, 1957, published in the Rajasthan Gazette Extraordinary, dated the 14th December, 1957, as amended from time to time, namely:—

AMENDMENTS

In the said Notification—

1. In clause [b]—

(a) in the first line, after the words, “every such dealer shall” and before the word, “pay”, insert the words and figures, “on or before the 30th day of June, 1958”.

(b) in sub-clause (i), delete the words and figures, “on or before the 13th day of June, 1958”.

2. In the second proviso, delete the words “in lump sum”.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra Dated June 17, 1958 part IV (c) at page 69-70:

EXCISE AND TAXATION DEPARTMENT.

NOTIFICATION.

Jaipur, June 17, 1958.

No. F. 5 [48] /E. & T./57.—In exercise of the powers conferred by sub-section [2] of section 4 of the Rajasthan Sales tax Act,

1954 [Rajasthan Act XXIX of 1954], the State Government being of the opinion that it is necessary in the public interest so to do, does hereby direct that the following amendment shall be made and shall be deemed always to have been made in this Department Notification No. F. 5 (48) /E. & T./57/I, dated the 14th December, 1957, published in the Rajasthan Gazette Extraordinary, dated the 14th December, 1957, as amended from time to time, namely:—

AMENDMENT

In the said Notification, for the second proviso substitute the following—

“Provided further that upon payment of the amount indicated in clause [b]—

[i] a dealer in textiles mentioned above shall be eligible to a rebate of 15%, and

[ii] a dealer in tobacco and its products or sugar shall, if such payment is made in full within one month of the thirteenth December, 1957, be eligible to a rebate of 5%.”

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra Dated July 4, 1958 part IV (c) at page 77-78:

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Jaipur, July 4, 1958.

No. F. 5 (48) /E&T/ 57.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the State Government being of the opinion that it is necessary in the public interest so to do, does hereby direct that the following amendment shall be made and shall be deemed always to have been made in this Department Notification No. F. 5 (48)/E&T/57/I, dated the 14th December, 1957, published in the Rajasthan Gazette Extraordinary, dated the 14th December, 1957, as amended from time to time, namely:—

AMENDMENT

In clause (b) of the said notification for the word and figures “30th June, 1958” insert the word and figures “10th July, 1958”.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

EXCISE AND TAXATION DEPARTMENT

PRESS NOTE

Jaipur, July 4, 1958.

No. F. 5 (48) E&T / 57.—Representations have been received from a member of dealers that they could not deposit by the 30th June, 1958 the amounts stipulated in the Excise and Taxation Department Notification No. F. 5 (48) E&T/57/I, dated the 14th December, 1957, as amended from time to time, for securing exemption on their sales of textiles, tobacco and sugar as the last four days of the month were either bank holidays or days closed for Government transactions. The Government, have therefore, today issued a notification extending till the 10th July, 1958 the period for the payment of the aforesaid amount. The dealers who pay the amount due from them by this date would be entitled to the benefits under the said Notification.

Published in Raj. Raj-patra Dated March 10, 1958 part IV (c) at page 132-133:

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Jaipur, March 10, 1958.

No. F. 5 (39) E&T/58.—In exercise of the powers conferred by proviso second to Section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, does hereby provide that with immediate effect the rate at which the tax shall be paid by a dealer in respect of the following goods shall be 4%, namely:—

- (1) (a) Articles made of plastics, celluloid, bakelite and similar substances excluding,
 - (i) such of the said articles in respect of which the rate of sales tax is for the time being higher than the rate hereby provided and
 - (ii) bangles in respect of which an exemption certificate has been obtained under notification No.F.21(7)SR/55, dated the 14th April, 1955.
- (b) Plastic sheets and fabrics and articles made of such sheets and fabrics.
- (2) Shoes and Foot wear except deshi foot-wear to the extent covered by item 8 of Notification No. F. 21 (7) SR/55, dated 14th April, 1955.
- (3) Articles of stationery including paper but excluding such of these articles as are covered by entry No. 10 of the Schedule to the Act.
- (4) Cement.
- (5) Tea.
- (6) Coffee.
- (7) Cocoa.
- (8) Sewing, knitting and embroidering machines including parts thereof.
- (9) Foodstuffs and food provisions of all kinds (including raw, semi-cooked, semi-processed or ready-to-serve foods, and including pickles, sauces, jams, marmalades, jellies, honey and preserved fruits and vegetables) packed in tins, bottles or other containers except to the extent exempted by entries No. 1 to 4 of the Schedule to the Act and except salt, sugar and edible oils.
- (10) Cakes, biscuits, pastries, toffees and chocklates, sweets and sweet-meats except those covered by entry No. 14 of the Schedule to the Act.

By order of the Governor,

G. S. PUROHIT,

Secretary to Government.

Published in Raj. Raj-patra Dated January 31, 1958 part IV (c) at page 127.

EXCISE AND TAXATION DEPARTMENT.

NOTIFICATION

Jaipur, January 31, 1958.

No. F. 5 (3)/E&T/58.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the State Government, being of the opinion that it is necessary in the public interest so to do, does hereby exempt the sale of any garment whether prepared within or imported from outside Rajasthan the value of which does not exceed Rs. 4/- in single piece, from payment of any tax under the said Act.

By Order of the Governor.

G. S. PUROHIT,

Secretary to the Government.

Published in Raj. Raj-patra Dated March 27, 1958 part IV (c) at page 1078-1119

EXCISE AND TAXATION DEPARTMENT
NOTIFICATION

Jaipur, February 5, 1958.

No. F. 5 (48)/E&T/57.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan hereby directs that for the words "Additional Duties of Excise (Levy and Distribution) Act, 1957" occurring in the first proviso after sub-clause (ii) of clause (b) in the notification No. F. 5 (48)/E&T/57/I, dated the 14th December, 1957 published in the Rajasthan Gazette Extraordinary, dated the 14th December, 1957, the words 'Additional Duties of Excise (Goods of Special Importance) Act, 1957 (No. 58 of 1957)' shall be and shall be deemed always to have been substituted.

By order of the Governor,

G. S. PUROHIT,

Secretary to the Government.

Jaipur, February 12, 1958.

No. F. 21 (37)/E&T/55.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby direct that item (iii) matches (cottage industry) occurring in clause (4) of the notification No. F. 5 (33)/E&T/56, dated the 30th April, 1956, published in the Rajasthan Gazette on the 30th April, 1956, shall be deleted.

Published in Raj. Raj-patra Dated April, 1958 part IV (c) at page 58 :

EXCISE AND TAXATION DEPARTMENT
NOTIFICATIONS

Jaipur, April 1, 1958.

No. F. 5 (39) E&T/58/I.—In exercise of the powers conferred by proviso second to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, does hereby provide that with immediate effect the rate at which the tax shall be paid by a dealer in respect of the Sale of the following goods shall be 7%, namely:—

1. (a) All goods appliances and accessories for toilet and shaving, including toilet soaps and shaving soaps of all kinds.

All perfumery and scents.

Almond oil, rose oil, olive oil and all kinds of hair oils and scented oils.

Powders, creams and pastes including tooth powders and tooth pastes.

Kewara and rose waters.

Combs and brushes.

(b) All cosmetic goods, appliances and accessories.

2. Watches, time-pieces and clocks, and parts and accessories thereof.

3. [a] All electrical goods, instruments, apparatus and appliances (including refrigerators, air-conditioning plants, telephones, loud speakers and microphones and other sound transmitting equipment).

(b) Parts and accessories of goods included in (a) above (including fans, lighting bulbs, torch cells and earthenware, porcelain and other electrical accessories).

4. (a) Wireless reception instruments and apparatus and parts and accessories thereof (including all electrical valves, accumulators, amplifiers, and loud speakers, which are not specially designed for purposes other than wireless reception).

(b) Radio Gramophones and parts and accessories thereof.

(c) Dictaphones (and other similar apparatus for recording sound) and parts and accessories thereof.

5. Articles of furniture of all kinds, including those made of iron and steel.

6. (i) Motor vehicles including motor cars motor taxi cabs, motor cycles and cycle combinations, motor scooters, motorettes, motor omnibuses, motor vans, motor lorries, motor trucks and motor boats, perambulators,

(ii) Chassis of motor vehicles.

(iii) Component parts of motor vehicles, articles (including rubber and other tyres and tubes and batteries) adapted for use as parts or accessories of motor vehicles and bodies.

7. Cinematographic, photographic and other cameras, projectors and enlargers, lenses and other parts and accessories of such cameras, projectors and enlargers and film plates, paper and cloth required for use therewith, film packs and all other cinematographic and photographic equipments including prints and accessories thereof, Binoculars, Telescopes and opera glasses,

8. Gramophones of every description, gramophone records and needles including accessories and spare parts of gramophones.

9. Pure silk and goods of all types made of such silk.

10. All kinds of woollen goods including woollen Hosiery, woollen yarn and woollen thread but excluding woollen cloth.

11. Carpets, peel carpets, mats and floorcloths.

12. Vacuum flasks of every description including hot-water, ice and food jars, ice boxes or containers and thermos flasks.

13. All kinds of goods and ware made of glass excluding hurricane lantern chimneys

14. Table cutlery including knives, forks and spoons.

15. Sanitary fittings of every description.

16. All kinds of leather goods except footwear.

17. Dyes, colours, paints of all kinds including indigo, varnishes, metal polishes of all kinds and peddings for filling cracks, sand-paper turpentine oil, bale oil and other various articles which are used for paints.

18. Cycles and parts and accessories thereof.

19. Cigarette cases and lighters.

20. Typewriters, tabulating machines, calculating machines, duplicating machines and parts thereof.

21. All kinds of arms, weapons and their accessories including ammunitions.

22. Potas, fireworks, crackers and other explosives.

23. Diesel oil other than diesel oil sold for agricultural purposes on conditions laid down in notification No. F. 5 (15) E&T/56, dated the 30th June, 1956.

24. (a) Hydrogenated oils including Banaspati.

(b) Palm oil and refined coconut oil.

Jaipur, April 1, 1958.

No. F. 5 (39) /E&T/58/II.—In exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is necessary in the public interest so to do, does hereby provide that with immediate effect the rate at which the tax shall be paid by a dealer in respect of the sale of bullion (gold and silver) shall be $\frac{1}{2}\%$

Jaipur, April 1, 1958.

No. F. 5 (39) /E&T/58/III.—In exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is necessary in the public interest so to do, does hereby provide that with immediate effect the rate at which the tax shall be paid by a dealer in respect of the sale of Cigarettes and Cigars shall be $6\frac{1}{4}\%$

Jaipur, April 1, 1958.

N. F. 5 (39) E&T/58/IV.—In exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan, being of the opinion that it is necessary in the public interest so to do, does hereby provide that with immediate effect the rate at which the tax shall be paid by a dealer in respect of the sale of all edible oils other than hydrogenated oils including Banaspati, Palm oil, refined coconut oil and edible oils specified in item 17 of the schedule to the said Act shall be 2%.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra Dated April 1, 1958 part IV (c) at page 3 :

Jaipur, April 1. 1958,

No. F. 5 (51)/E&T/58.—In exercise of the powers conferred by sub section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954); the Government of Rajasthan, being of the opinion that it is necessary in the public interest so to do, does hereby exempt the sale of betel leaves from tax, on the condition that the dealer claiming exemption holds a valid Certificate of Exemption for which a fixed annual fee of Rs. 10/- is hereby prescribed.

By Order of the Governor,
G. S. PUROHIT;

Secretary to the Government.

Published in Raj. Raj-patra Dated April 11, 1958 part IV (c) at page 11-12 :

EXCISE AND TAXATION DEPARTMENT

Jaipur, April 11, 1958.

No. F. 5(2)/E&T/57.—In exercise of the power conferred by second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan being of the opinion that it is necessary in the public interest so to do, does hereby provide that with immediate effect the rate of the tax payable by a dealer in respect of the goods included in List appended hereto shall be as shown against each and in pursuance of sub-rule (3) of rule 15 of the Rajasthan Sales tax Rules, 1955, further directs that the tax in respect of the aforesaid goods shall be payable at the last point in the series of sales by successive dealers.

List

- | | | | |
|--|----|----------------------|----|
| (i) Coal, including coke in all its forms | .. | .... | 2% |
| (ii) Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste | .. | .... | 1% |
| (iii) Cotton yarn excluding cotton yarn waste |  | .... | 2% |
| (iv) Hides and skins, whether in a raw or dressed state |  | .... | 2% |
| (v) Iron and steel, that is to say:— |  | .... | 2% |
| (a) pig iron and iron scrap; | | | |
| (b) iron plates sold in the same form in which they are directly produced by the rolling mill; | | | |
| (c) steel scrap, steel ingots, steel billets, steel bars and rods; | | | |
| (d) (i) steel plates, | \| | sold in the same | |
| (ii) steel sheets, | \| | form in which they | |
| (iii) sheet bars and tin bars, | \| | are directly pro- | |
| (iv) rolled steel sections, | \| | duced by the rolling | |
| (v) tool alloy steel, | \| | mill; | |

- (vi) Jute, that is to say, the fibre extracted from plants belonging to the species corchorus capsularis and corchorus olitorius and the fibre known as mesta or bimli extracted from plants of the species hibiscus cannabinus and hibiscus sabdariffa-var altissima, whether baled or otherwise, 2%
- (vii) Oil seeds, that is to say seeds yielding non-volatile oils used for human consumption or in industry, or in the manufacture of varnishes, soaps and the like, or in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics and the like. 1%
- (viii) Iron dust and iron and steel defectives 2%
- (ix) Iron ore 1%
- (x) Raw wool 1%
- (ix) Goats 1%
- (xii) Cotton yarn waste 2%

This supersedes notification No.F.5(2)/E&T/57, dated the 8th October, 1957.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Rajasthan Raj-patra Dated April 11, 1958 part I [b] at page 1 :

EXCISE AND TAXATION DEPARTMENT PRESS NOTE

The Rajasthan Sales tax (Second Amendment) Act, 1958 [Act No. 10 of 1958] came into force on the 1st April, 1958 as a result of which the third proviso to section 5 of the Rajasthan Sales tax Act, 1954 was deleted. Under the aforesaid proviso Cigarettes and Cigars were subject to sales tax at 6½% and bullion [gold and silver) at½%. In view of the deletion of the aforesaid proviso the same rates of tax on these commodities have been prescribed by notifications issued by the Government on the 1st April, 1958.

Cigarettes and Cigars sold by the dealers who have fulfilled the conditions laid down in the Excise and Taxation Department notification No. F. 5(48)/E&T/57/I, dated the 14th December, 1957 were exempt from the payment of sales tax and would continue to be so exempt but sales by dealers who have not fulfilled these conditions would be subject to tax at the prescribed rate of 6½%.

Another notification No.F.5/(2)E&T/57, dated the 11th April 1958 has been issued specifying the rate of tax and the point of taxation in respect of coal and coke, cotton, yarn, cotton waste, hides and skins iron and steel, jute, oil seeds, iron dust, iron and steel defectives, iron ore, raw wool and goats. The point of taxation will be the last point as defined under the Rajasthan Sales tax Rules, 1955. Out of the aforesaid commodities cotton yarn, cotton yarn waste

and raw hides and skins are exempt from sales tax on payment of an annual fee of Rs. 10/- and will continue to be so exempt. Exemptions in respect of oil seeds raw cotton, pig iron, iron ore, iron dust, iron scrap, iron defectives, raw wool and goats were withdrawn by notification No.F 5(103) E&T/II/56, dated the 6th May, 1957 and the withdrawal continues to be operative.

Published in Raj. Raj-patra Dated June 17, 1958 part IV (c) at page 71.

EXCISE AND TAXATION DEPARTMENT PRESS NOTE.

Jaipur, June 17, 1958.

No.F,5 (48) E.&T./57.—The last date of obtaining exemption from Sales Tax on textiles, tobacco and sugar by payment of the amount stipulated in the Excise and Taxation Department Notification No. F. 5 (48) E. & T./57/I, dated the 14th December, 1957 as amended from time to time is the 30th June, 1958. The Government have today issued a notification granting a rebate of 15% on the amount to be paid by this date for securing the exemption from sales tax on cloth. Such of the dealers as have already deposited the requisite amount would also be entitled to the rebate and the amount of the rebate would be refunded to them on their applications.

In the case of dealers who fail to deposit the requisite amount by the 30th June, 1958 the exemption under the aforesaid notification would not be available and all sales made by them even after the 14th December, 1957 would be subject to sales tax at the rates in force from time to time irrespective of the fact whether the sales are of goods which have been subject to Additional Duty of Excise imposed on 13th December, 1957 or not.

Published in Raj. Raj-patra Dated July 1, 1958 part IV (c) at page 75 76 :

EXCISE AND TAXATION DEPARTMENT NOTIFICATION

Jaipur, July 1, 1958.

No. F. 5 [48] /E&T/57.—In exercise of the powers conferred by sub section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the State Government being of the opinion that it is necessary in the public interest so to do, does hereby unconditionally exempt, from the 1st July, 1958, from tax, the sale of—

- (i) sugar including refined sugar, khandsari and palmyra sugar but excluding all preparations thereof such as sweets, sugar candy, confectionery etc;
- (ii) all varieties of tobacco manufactured or unmanufactured;
- (iii) all varieties of textiles [other than pure silk cloth] made wholly or partly of cotton, rayon, nylon, wool or artificial silk including handkerchiefs, towels, napkins, dusters,

cotton velvets and velveteen, hosiery cloth in lengths excluding finished items thereof, tapes, niwars and laces.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

EXCISE AND TAXATION DEPARTMENT PRESS NOTE

Jaipur, July 1, 1958.

No. F. 5 (48)/E&T/57.—The Government have today issued a notification unconditionally withdrawing sales tax on sugar, tobacco and its products and textiles.

The Government had, vide their notification No. F. 5 (48)/E&T/57/I, dated the 14th December 1957 exempted from payment of tax the sale of these three commodities with effect from that date on fulfilment of certain conditions laid down in that notification as amended from time to time. The dealers who have not fulfilled those conditions will, however, be liable to pay sales tax in respect of all sales of these three commodities made by them up to and including the 30th June 1958.

Published in Raj. Raj-patra Dated August 28, 1958 part IV (c) at page 863 :

EXCISE AND TAXATION DEPARTMENT NOTIFICATION

Jaipur, August 8 1958.

No. F. 5 (159)/E&T/57.—In exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, does hereby provide that the rate of tax payable by a dealer in respect of powerine shall, on and from the date of publication of this notification in the Gazette, be 7%.

By Order of the Governor,
RAM SINGH,
Secretary to the Government.

Published in Raj. Raj-patra Dated December 4, 1958 part IV (c) at page 1237 :

Jaipur, November 15, 1958.

No. F. 5 (73)/E&T/58.—In exercise of the powers conferred by clause (3) of section 2 of the Rajasthan Sales Tax Act, 1954 (Act No. XXIX of 1954), the State Government does hereby appoint and shall be deemed always to have so appointed, the Commissioner of Excise and Taxation, in virtue of his office, to be the Commissioner of sales tax.

By Order of the Governor,
G. S. PUROHIT
Secretary to the Government.

Published in Raj. Raj-patra Dated December 11, 1958 part IV (c) at page 155 :

Jaipur, November 27, 1958.

No. F. (580) ET/58.—In pursuance of sub-rule (2) of rule 15 of the Rajasthan Sales Tax Rules, 1955 the Government of the State of Rajasthan does hereby direct that the tax on sales of ground-nut under notification No. F 5 (80) ET/58, dated the 1st September, 1958. published in the Rajasthan Gazette of even date, shall be payable at the last point in the series of sales.

Published in Raj. Raj-patra Dated September 1, 1958 part IV (c) at page 87 :

EXCISE AND TAXATION DEPARTMENT NOTIFICATION

Jaipur, September 1, 1958.

No F. 5 (80) E & T/58.—In exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the Government of Rajasthan being of the opinion that it is necessary in the public interest so to do, does hereby provide that with immediate effect, the rate at which the tax shall be paid by a dealer in respect of the sales of Groundnut shall be 1%.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra Dated October 16, 1958 part IV (c) at page 121-123 :

EXCISE AND TAXATION DEPARTMENT NOTIFICATIONS

Jaipur, October 16, 1958.

No. F. 5 (2)/E & T/57.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954, (Rajasthan Act No. XXIX of 1954), and sub-rule (2) of rule 15 of the Rajasthan Sales Tax Rules, 1955, the Government of the State of Rajasthan hereby directs that not with standing anything to the contrary contained in any notification for the time being in force—

(1) during the period commencing the 6th May 1957 and ending the 23rd October, 1957, the tax on the sale of the goods mentioned in the Notifications Nos. F 5 (103) F&T-2/56 and F. 5 (103) E&T-4/56 dated the 6th May, 1957, published in the Rajasthan Gazette Extraordinary of even date, shall be levied at the rates and the point, if any, specified in the said notifications respectively; and

(2) during the period commencing the 24th October, 1957 and ending the 10th April, 1958, the tax on sale of the following goods shall be levied at the rate shown against each on the last point in the series of sales by successive dealers, namely:—

- | | |
|---|----|
| [i] Coal, including coke in all its forms | 2% |
| [ii] Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whe- | |

Notifications Rajasthan Sales Tax Act, 1954.

ther ginned or unginned, bales, pressed or otherwise, but not including cotton waste.	1%
[iii] Cotton yarn, but not including cotton yarn waste.	2%
[iv] Hides and skins, whether in a raw or dressed state.	2%
[v] Iron and steel, that is to say	2%
(a) pig iron and iron scrap;	
(b) iron plates sold in the same form in which they are directly produced by the rolling mill;	
(c) steel scrap, steel ingots, steel billets, steel bars and rods;	
(d) [i] Steel plates.	} Sold in the same form in which they are directly produced by the rolling mill.
[ii] Steel sheets,	
[iii] Sheet bars and tin bars	
[iv] rolled steel sections,	
[v] tool alloy steel,	
[vi] Jute, that is to say, the fibre extracted from plants belonging to the species corchorus capsularis and corchorus olitorius and the fibre known as mesta or bimli extracted from plants of the species hibiscus cannabinus and hibiscus sabdariffa-var altissima, whether baled or otherwise;	2%
[vii] Oil seeds, that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes soaps and the like, or in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics and like;	1%
[viii] Iron dust and iron and steel defectives.	2%
[ix] Iron ore	1%
[x] Raw wool	1%
[xi] Goats	1%
[xii] Cotton yarn waste	2%
	and

(3) the notification No.F.5(2) E&T/57, dated the 8th October, 1957 published in the Rajasthan Gazette Part IV-C, dated the 24th October, 1957 shall be deemed to have been superseded with effect from the 24th October, 1957.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Notifications under

Rajasthan Sales Tax Act, 1954.

Published in Raj. Raj-patra part IV (c) dated January 8, 1959 at page 1287

Jaipur, December 19, 1958

No. F. 5(139)ET/57.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Act XXIX of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, hereby exempt from tax the sale of repaired Bardana if repaired by the dealer himself or by labour employed by him at his premises and if he has obtained a valid exemption certificate for which a fee of Rs. 10/- is hereby prescribed.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated Feb. 26, 1959 at page 1459

Excise & Taxation Department

NOTIFICATIONS

Jaipur, January 31, 1959.

No. F. 5(87) E&T/58.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act (Rajasthan Act XXIV of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, hereby directs that in the notification No. F. 21 (28) ET/55, dated the 2nd August, 1955 relating to the conditional exemption of Misri, Patasha and Bura, the words "and Bura" shall be deleted.

Published in Raj. Raj-patra part IV (c) dated July 10, 1959 at page 281

Excise & Taxation Department

NOTIFICATION

Jaipur, July 10, 1959.

No. F. 5(35) E.T./57.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954

DECLARATION

*ordered for in our purchase order No.	dated
purchased from you as per bill/cash memo. No.	dated
supplied under your Challan No.	dated
are for resale within the State or	

Date _____

Signature and status of
person signing the declaration.

⁷ Strike out whichever is not applicable.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated October 15, 1959 at page 775-776

Excise & Taxation Department

NOTIFICATIONS

Jaipur, August 10, 1959.

No. F. 7(3) E&T/57.—In exercise of the powers conferred by section 19 of the Rajasthan Entertainments Tax Act, 1957 (Rajasthan Act, No. 24 of 1957), the State Government appoints the Commissioner, Excise and Taxation, Rajasthan, Udaipur by virtue of his office as the prescribed authority to compound offences under section 12 of the aforesaid Act.

Jaipur, August 11, 1959.

No. F. 5 (139) E&T/57 —In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Act No. XXIX of 1954) and in supersession of this Department notification No. F. 5(139) E T/57, dated the 19th December, 1958, the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts from tax the sale of Bardana (old, new or being received as container except on the FIRST POINT at the hands of an importer in the series of sales in the State.

Jaipur, August 24, 1959.

No. F. 5(39) ET/57. —In exercise of the powers conferred by proviso second to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act, XXIX of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, does hereby make the following amendment in the Notification No. F. 5 (39) ET/58/1 dated the 1st April, 1958 published in the Rajasthan Gazette, Extraordinary, Part IV C of the even date namely:—

AMENDMENT

In the said notification in item No. 1 (a), after the word “scents” add the words, “excluding Agarbatties, Dhup, Loban and Chandan.”

Published in Raj. Raj-patra part IV (c) dated October 20, 1959 at page 753

Excise & Taxation Department

NOTIFICATIONS

Jaipur October 20, 1959

No. F. 5(35) ET/57-I. —In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954) and in partial modification this department of notification No. F. 5(35) EM/57 dated the 10th July, 1959, the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts the registered dealers dealing in wool, from payment of sales tax on the condition that they obtain exemption certificates for which the rate fees shall be as under :—

Dealers having turnover below	Rs 25,000/-	Rs. 25/-
Dealers having turnover from but below Rs. 50,000/-	Rs. 25,000/-	Rs. 50/-
Dealers having turnover from but below Rs. 1,00,000/-	Rs. 50,000/-	Rs. 100/-
For every additional or part thereof.	Rs. 25,000/-	Rs. 25/-

Subject to the maximum of Rs. 500/-

This exemption shall be operative for the current financial year i. e. from 1st April, 1959 to 31st March, 1960.

Published in Raj. Raj-patra part I (b) dated January 7, 1960 at page 438

Excise & Taxation Department

NOTIFICATIONS

Jaipur, November 24, 1959.

No. D. 6788/F. 5(72) ET/59. In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), and in supersession of Notification No. F. 21 (7) SR/55 dated the 14th April, 1955, published at page 40 of part 1 (B) of the Rajasthan Rajpatra dated the 14th April, 1955, the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts the keepers of hotels and restaurants from the tax imposed by the said Act, on the condition that the person claiming exemption hereunder, holds a valid certificate of exemption, for which the following fee calculated on the basis of turnover is hereby prescribed namely :—

Turnover

Fee

If the turnover exceeds Rs. 12,000/- but does not exceed Rs. 20,000/-	Rs. 50/-
If the turnover exceeds Rs. 20,000/- but does not exceed Rs. 40,000/-	Rs. 100/-
If the turnover exceeds Rs. 40,000/- but does not exceed Rs. 50,000/-	Rs. 150/-
If the turnover exceeds Rs. 50,000/- for every Rs. 5,000/-	Rs. 50/-

Published in Raj. Raj-patra part IV (c) dated January 1, 1960 at page 993-994

Excise & Taxation Department

ORDER

Jaipur, January 1, 1960.

No. F. 5 (118) E & T./59.—The Governor has been pleased to order that a Standing Committee, consisting of the following, be set up :—

- | | |
|---|--------------------------|
| 1. Deputy Minister, Industries and Finance. | <i>Chairman.</i> |
| 2. Finance Secretary. | <i>Member.</i> |
| 3. Industries Secretary. | <i>Member.</i> |
| 4. One member nominated by the Small Scale Industries' Association who should be associated with any approved small scale industry and one representative of the Rajasthan Chamber of Commerce, Jaipur. | <i>Member.</i> |
| 5. Secretary, Local Self-Government Department. | <i>Member.</i> |
| 6. Additional Commissioner, Sales Tax and Agricultural Income Tax, Jaipur. | <i>Member Secretary.</i> |

This Committee will meet periodically and make recommendations to the Government on the following matters :—

(a) Names of industries to be put on the list of exemptions from Sales Tax.

(b) Which of the raw materials of Large, Medium and Small Scale Industries be exempted from Sales Tax and Octroi.

(c) Which finished goods of Small Scale Industries be exempted from Sales Tax.

By Order of the Governor,
B. L. RAWAT,
Chief Secretary.

Excise & Taxation Department

NOTIFICATIONS

Jaipur, January 1, 1960.

No F. 5 (134) E&T./58-I.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the State Government being

of the opinion that it is expedient in the public interest to do as hereby exempts from tax, the sale of finished products and component parts manufactured in Rajasthan by a small scale engineering and electric industry including the Cycle Industry with immediate effect on the condition that the dealer holds a valid Certificate of Exemption for which a fixed annual fee of Rs. 10/- is hereby prescribed.

The above Order regarding exemptions shall remain in force till 31-3-66.

Jaipur, January 1, 1960.

No. F. 5 (134) E&T/58-II.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the State Government being of the opinion that it is expedient in the public interest to do as hereby exempts from tax, the sale of "all machinery for setting up in Rajasthan of Textile, Ceramic, Glass, Cement, Engineering, Sugar, Metal Industries and Industry based on minerals" with immediate effect on the following conditions.—

(1) The machinery is sold to a manufacturer who holds a valid Certificate of Registration under sub-section (1) of section 6 of the said Act.

(2) The manufacturer so purchasing the goods gives to the seller a declaration in writing that the goods will be used in setting up the above mentioned industries.

(3) The dealer holds a valid Certificate of Exemption for which a fixed annual fee of Rs. 10/- is hereby prescribed.

The above Order regarding exemptions shall remain in force till 31-3-66.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated March 9, 1960 at page 1155

Excise & Taxation Department

NOTIFICATION

Jaipur, March 9, 1960.

No. F. 5 (8) E & T/60.—In exercise of the powers conferred by proviso second to section 5 of the Rajasthan Sales Tax Act, 1954

(Rajasthan Act No. XXIX of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby provides that with immediate effect the rate of sales tax payable by a dealer in respect of the goods specified in column 2 of the list annexed hereto shall be as shown against them in column 3 of the said list.

LIST

S. No.	Description of goods.	Rate of tax
1.	2	3
1.	Bullion (Gold or Silver)	½%
2.	Ornaments made of real gold and real silver	1%
3.	All articles (excluding ornaments) made of gold or silver	1%
4.	Jewellery	1%
5.	Precious stones excluding uncut precious stones (Kharad)	1%
6.	Pearls real and cultured	1%
7.	Iron ore	1%
8.	Cotton that is to say, all kinds of cotton (indigenous or imported) in its manufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton yarn waste	1%
9.	Oil seeds, that is to say seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes, soaps and the like, or in lubrication and volatile oils used chiefly in medicines, perfumes, cosmetics and the like	1%
10.	Raw wool	1%
11.	Goats	1%
12.	Allopathic and Homeopathic medicines and drugs	1%
13.	Dressed hides and skins	1%
14.	Cotton yarn excluding cotton yarn waste	2%
15.	Cotton yarn waste	2%
16.	All edible oils other than hydrogenated oils including Banaspati, palm oil, refined coconut oil and edible oils specified in item 17 of the schedule to the Rajasthan Sales Tax Act	2%
17.	Coal, including coke in all its forms	2%

1	2	3
18.	Iron and steel, that is to say— (a) pig iron and iron scarp; (b) iron plates sold in the same form in which they are directly produced by the rolling mill; (c) steel scrap, steel ignots, steel billets, steel bars and rods; (d) (i) steel plates, (ii) steel sheets, (iii) steel bars and tin bars, (iv) rolled steel sections, (v) tool alloy steel.... All sold in the same form in which they are directly produced by the rolling mill.	2%
19.	Jute, that is to say, the fibre extracted from plants belonging to the species corchorus capsularies and corchorus olitorious and the fibre known as mesta or bimli extracted from plants of the species hibiscus connapicus and hibiscus sabdariffavaraltissima, whether baled or otherwise	2%
20.	Iron dust and iron and steel defectives	2%
21.	Raw hides and skins	2%
22.	Motor vehicles including chasis of motor vehicles, motor tyres and tubes and spare parts of motor vehicles	7%
23.	Refrigerators and air-conditioning plants and component parts thereof	7%
24.	Wireless reception instruments and apparatus, radios and radio gramophones, electrical valves, accumulators, amplifier and loud speakers, and spare parts and accessories thereof.	7%
25.	Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment, lenses, films and parts and accessories required for use therewith	7%
26.	Photographic and other cameras and enlargers, lenses, film and plates, paper and cloth and other parts and accessories required for use therewith	7%
27.	All clocks, time-pieces and watches and parts and accessories thereof....	7%
28.	Iron and steel safes and almirahs	7%

1	2	3
29.	Arms and weapons including rifles, revolvers, pistols and amunition and accessories thereof	7%
30.	Cigarette cases and lighters	7%
31.	Dictaphone and other similar apparatus for recording sound and spare parts and accessories thereof	7%
32.	Sound transmitting equipment including telephones and loud speakers and spare parts thereof	7%
33.	Binoculars, telescopes and opera glasses	7%
34.	Typewriters, Tabulating machines, Calculating machines and Duplicating machines and parts thereof	7%
35.	Gramophones, records and needles including spare parts and accessories of gramophones	7%
36.	Motor cycles and cycle combinations, motor scooter, motorrettes and tyres, tubes and spare parts of motor cycles, motor scooters, motorettes	7%
37.	Diesel oil	7%
38.	Hydrogenated oil including Banaspati	7%
39.	Palm oil and refined coconut oil....	7%
40.	Powerine	7%
41.	All kinds of woollen goods, including woollen hosiery, woolen yarn and woollen thread, but excluding woollen cloth and knitting wool	7%
42.	Vaccum flasks of every description including hot water, ice and food jars, ice boxes or containers and thermos flasks	7%
43.	Table cutlery including knives forks and spoons	7%
44.	All kinds of leather goods except footwear....	7%
45.	Potasb, fireworks, creakers and other explosives	7%
46.	Pure silk and goods of all types made of such silk	7%
47.	Goods not included in S. Nos. 1 to 46 above	4%

By Order of the Governor,
G. S. PUROHIT
Secretary to the Government.

Published in Raj. Raj-patra IV (c) dated March 15, 1960 at page

Excise & Taxation Department

NOTIFICATION

Jaipur, March 15, 1960

No. F. 5 (8) E&T/60.—In exercise of the powers conferred by the proviso second to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), the State Government, being of the opinion that it is expedient in the public interest so to do, hereby provides that the rate of tax payable by a dealer in respect of any goods for which the rate of tax provided by notification No. F. 5 (8) E & T/60, dated the 9th March, 1960, exceeds 1%, shall be 1% when such goods are sold to the Rajasthan State Government departments.

This shall have effect from the 9th March, 1960.

By Order of the Governor,
G. S. PUROHIT.

Secretary to the Government.

Published in Raj. Raj-patra part I (b) dated March 31, 1960 at page 530

Jaipur, March 28, 1960.

No. F. 5 (107) E&T/59.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), the State Government, being of the opinion that it is expedient in the public interest to do so, hereby exempts from the tax the sale of cotton to a registered dealer if it is intended to be sold by such dealer in the course of inter-State trade or commerce or in the course of export outside the territories of India provided that such dealer, either by himself or through his authorised agent, makes a declaration in the form set out below ;—

DECLARATION

To,

Name and Registration Certificate No. and place of the selling dealer.....

I hereby declare that the cotton ordered for in our Purchase Order No.....dated.....purchased from you as per bill/cash memo number.....dated..... ;

Supplied under your challan No..... dated

is intended to be sold by *us in the course of inter-State trade or commerce* or in the course of export outside the territories of *India or for resale within the State.

*Strike out whichever is not applicable.

Signature of the person making the declaration.

.....

Date....

Name and address of the purchasing dealer in full with the registration certificate No. and place of registration.....

.....

By Order of the Governor,
G. S. PUROHIT,

Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated March 31, 1960 at page 1167-1168

Excise & Taxation Department

CORRIGENDUM

Jaipur, March 31, 1960

No. F. 5(8) ET/60-I.—In exercise of the powers conferred by proviso second to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. XXIX of 1954) the Government of Rajasthan, being of the opinion that it is expedient in public interest to do so, hereby makes the following amendment in the notification No. F. 5 (8) ET/60, dated the 9th March, 1960, namely :—

In item No. 8 of the list annexed to the said Notification the word “yarn” shall be deleted and shall be deemed always to have been deleted.

NOTIFICATION

Jaipur, March 31, 1960.

No. F. 5(8) ET/60-II.—In exercise of the powers conferred by proviso second to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. XXIX of 1954) and in partial modification of Notification No. F. 5 (8) ET/60, dated the 9th March, 1960, the Government of Rajasthan, being of the opinion that it is expedient

in the public interest to do so, hereby provides that with effect from the 9th March, 1960, the rate of sales tax payable by a dealer in respect of the goods specified in column 2 of the list annexed hereto shall be as shown against them in column 3 of the said list.

LIST

S.No.	Description of goods	Rate of tax.
1	2	3
1.	Ornaments made of real gold and real silver	$\frac{1}{2}\%$
2.	Jewellery	$\frac{1}{2}\%$

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra part I (b) dated July 14, 1960 at page 223-224

Jaipur, February 29, 1960.

No. 7415/59/F.5(43)E.T./59.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient, in public interest, to do so, hereby exempts from tax, the sale of Paper (**पत्र**) with immediate effect on the condition that the dealer holds a certificate of exemption for which a fixed annual fee of Rs. 10/- is hereby prescribed.

Jaipur, March 25, 1960.

No D. F. 5 (35) E.T./57-I—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954(29 of 1954) and in continuation of this Department Notification No. F. 5 (35) E. T./57-I dated the 20th October, 1959, the State Government hereby extends the exemption from payment of sales tax to the registered dealers dealing in wool, granted under the aforesaid notification, for a period of one more year (i. e., from 1-4-60 to 31-3-61) on the same conditions.

Jaipur April 25, 1960.

No. F. 5 (10) E. T./60.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), the State Government, being of the

opinion that it is expedient in the public interest to do so, hereby exempts from the tax the sale of mica to a registered dealer if it is intended to be sold by such dealer in the course of inter State trade or commerce or in the course of export outside the territories of India provided that such dealer, either by himself or through his authorised agent, makes a declaration in the form set out below—

DECLARATION

To,

Name and Registration Certificate No. and place of the selling dealer.....I hereby declare that the mica ordered for in our purchase Order No.....dated..... purchased from you as per Bill/Cash Memo No.....dated.....

Supplied under your Challan No.....dated.....

is intended to be sold by us @ in the course of inter state trade or commerce @ or in the course of export outside the territories of India @ or for re-sale within the State.

@Strike out whichever is not applicable.

Signature of the person making the declaration
.....date....

Name and address of the purchasing dealer in full with the registration certificate No. and place of registration.....

Published in Raj. Raj-patra part IV (c) dated April 9, 1960 at page

Excise and Taxation Department

NOTIFICATION

Jaipur, April 21, 1960.

No. F. 5 (96) E&T/59.—In exercise of the powers conferred by proviso second to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No 29 of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, hereby directs that with immediate effect the following amendment shall be made in the notification No. F. 5 (8) E&T/60, dated the 9th March, 1960 namely:—

For item No. 9 and other entries relating thereto, in the list annexed to the said notification, the following item and entries shall be substituted, namely:—

- “9. (a) Oil seeds, that is to say seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes, soaps and the like, or in lubrication and volatile oils used chiefly in medicines, perfumes, cosmetics and the like, excluding til, mustard and rape seeds but including groundnuts. 2 %
- (b) Til, mustard and rape seeds. 1 %

By Order of the Governor
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra part IV (c) at page 270

Excise and Taxation Department

NOTIFICATIONS

Jaipur, June 2, 1960.

No. F. 5 (35) ET/60.—In exercise of the powers conferred by sub-section (1) of section 4 of the Rajasthan Sales Tax Act, 1954 (29 of 1954) and in partial modification of this department Notification No D. 6788/F. 5 (72)/59, dated the 24th November, 1959, published at page 438 of part I (B) of the Rajasthan Rajpatra dated the 7th January, 1960 the State Government being of the opinion that it is expedient in the public interest to do so, hereby orders that the said Notification shall be deemed to have come into force with effect from 1st April, 1960.

Published in Raj. Raj-patra part IV (c) at page 25

Excise and Taxation Department

NOTIFICATION

Jaipur, July 27, 1960.

No. F. 5 (45) ET/60.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954, (Rajasthan Act No. 29 of 1954) and in partial modification of this department Notification No. F. (35) ET/57, dated the 10th July,

1959 the State Government being of the opinion that it is expedient in public interest to do so, hereby orders that the said Notification shall be deemed to have come into force with effect from 1-4-59.

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra IV (c) dated October 13, 1960 at page 394

Excise and Taxation Department

NOTIFICATION

Jaipur, October 3, 1960.

No. F 5 (18)ET./60.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Act No. 29 of 1954), the State Government being of the opinion that it is expedient in the Public interest so to do hereby exempts from the tax the sale of products of village Industries as defined in the Khadi and Village Industries Commission Act of 1956 when sold by a producer or a dealer holding an exemption certificate issued on payment of Rs. 10/- after due consideration of the recommendations of the Khadi and Village Industries Commission constituted under the Khadi and Village Industries Commission Act, 1956.

By Order of the Governor,
RAM SINGH,
Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated October 7, 1960 at page 241.

Excise and Taxation Department

NOTIFICATIONS

Jaipur, October 1, 1960.

No. F. 5 (10) ET/60-I.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act. 29 of 1954), the State Government, being of the opinion that it is expedient in the public interest to do so, hereby exempts from payment of tax—

- (i) the sale of mica immediately preceding the export thereof outside the territory of India, provided that the selling dealer obtains a declaration from the purchasing dealer in the prescribed form;
- (i) the purchase of mica for export thereof outside the territory of India, provided that such export takes place within six months from the date of purchase and the purchasing dealer holds a valid certificate of exemption for which a fee of Rs. 10/- per annum is hereby prescribed.

Published in Raj.Raj-patra part IV (c) dated October 7, 1960 at page 242

Jaipur, October 7, 1960.

No. F. 5 (10) ET/60-III.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government, being of the opinion that it is expedient in the public interest to do so, hereby exempts from payment of tax the purchase of wool for export thereof outside the territory of India, provided that such export takes place within six months from the date of purchase and the purchasing dealer holds a valid certificate of exemption for which a fee of Rs. 10/- per annum is hereby prescribed.

Jaipur, October 7, 1960.

No. F. 9 (8) ET/60-I.—In exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient to do so, hereby provides that the rate of tax in respect of sale of the following goods to a registered dealer who despatches them to a place outside the State except as a direct result of sale or purchase in the course of inter-state trade or Commerce, shall be one per cent, namely:—

1. Zeera.
2. Dhania.
3. Chillies.
4. Ajwain.
5. Oil Seeds.
6. Raw Wool.
7. Mica.

Jaipur, October 7, 1960.

No. F 9 (8) ET/60-II.—In exercise of the powers conferred by section 5A of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby specifies the following goods for the purposes of the said section, namely:—

1. Zeera.
2. Dhania.
3. Chillies.
4. Ajwain.
5. Oil Seeds.
6. Raw Wool.
7. Mica.

Published in Raj. Raj-patra part IV (c) dated October 7, 1960 at page 243

Jaipur, October 7, 1960.

No. F. 9 (8) ET/60-III.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts the purchase of oil seeds by any oil milling factory for manufacture of oil for sale, from the tax payable under section 5A thereof.

By Order of the Governor,
RAM SINGH,
Secretary to the Government

Published in Raj. Raj-patra part IV (c) dated October 10, 1960 at page 249

Excise & Taxation Department

NOTIFICATIONS

Jaipur, October 10, 1960.

No. F.5(48)E&T/57Pt.II.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (No. 29 of 1954) and in partial modification of this Department Notification No. F. 5(48) E&T/57, dated the 14th December, 1957, (as amended up-to-date, the State Government being of the opinion that it is necessary in public interest to do so, hereby directs that —

the amount payable under the aforesaid Notification by a dealer may be paid up to 31st March, 1961 :

provided that the assessing authority, after such inquiry as it may deem fit, is satisfied that the amount deposited, or to be deposited, is based on a correct declaration :

provided further that no rebate admissible under the aforesaid Notification as amended up-to-date shall be allowed to such a dealer

By Order of the Governor,
RAM SINGH,
Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated December 29, 1960 at page 558

Jaipur, December 20, 1960.

No. F. 11 (91) E & T/59—In exercise of the power conferred by sub-section (1) of section 22 (A) of the Rajasthan Sales Tax Act, 1954 (29 of 1954) the State Government hereby directs the setting up of Check posts and erection of barriers at the places given below:

Name of places of check post and barrier.	Name of Division.
1. Naugaon	Ajmer
2. Chiksana	
3. Ba'e'ha	
4. Saduwali	Bikaner
5. Ratanpur	Udaipur
6. Mamabhanja	Kota
7. Abu Road	Jodhpur

By Order of the Governor,
RAM SINGH,
Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated December 23, 1960 at page 331

Excise & Taxation Department

NOTIFICATION

Jaipur, December 23, 1960.

No. F.9 (8) E & T/60.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954

(Rajasthan Act 29 of 1954), and in supersession of this Department Notication No. F. 5(1) E&T/60-III dated the 7th October, 1960, the State Government, being of the opinion that it is expedient in the public interest to do so, hereby exempts from payment of tax the purchase of raw wool provided that the purchasing dealer holds a valid certificate of exemption for which the rate of fees shall be as under :—

Dealers having turnover below Rs. 25,000/-	Rs. 25/-
Dealers having turnover from Rs. 25,000/-	
but below Rs. 50,000/-	Rs. 50/-
Dealers having turnover from Rs. 50,000/-	
but below Rs. 1 00,000/-	Rs. 100/-
For every additional Rs. 25,000/- or part thereof	Rs. 25/-
Subject to Maximum of Rs. 250/-	

This exemption shall be in operation from the period from 7th October, 1960 to 31st March, 1961.

By Order of the Governor,
RAM SINGH,
Secretary to the Government.

Notifications under

RAJASTHAN SALES TAX ACT, 1954.

Published in Raj. Raj-patra I (b) dated January 12, 1961 at pages 493 :

Excise and Taxation Department

NOTIFICATIONS

Jaipur. December 16, 1960.

No. F. 5 (106) E&T/60 — In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (No. 29 of 1954), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts from tax the sale of water pumping sets, if the dealer holds a valid certificate of exemption for which a fee of Rs. 10/-per annum is hereby prescribed.

Published in Raj. Raj-patra part II (a) dated May 18, 1961 at page 31 :

Office of the Commissioner, Excise & Taxation, Rajasthan.

Udaipur

ORDER

Udaipur, December 27, 1960.

No. F. 1 (ANT) E&T/60/11.—In pursuance of powers vested in me under section 22 of Rajasthan Sales Tax Act, 1954, as amended up-to-date I, Gulzarilal Mathur, Commissioner, Sales Tax Rajasthan hereby authorise Shri N.D. Mantri, Assistant Commissioner (Anti-Evasion), Excise & Taxation, Rajasthan to inspect all Accounts Registers and other documents pertaining to the business of any dealer in the State of Rajasthan, the goods in his possession and his office, shop, godown, factory, vessel or vehicle or any other place in which the business is done and to seize any account books register or other documents, pertaining to the business of any dealer in the State of Rajasthan.

Published in Rajasthan Raj-patra part I (b) dated February 23, 1961 at page 333

Office of the Commissioner, Excise & Taxation

Department, Rajasthan, Udaipur

NOTIFICATION

Udaipur, January 10, 1961.

No. F. 415 (3/1) ST/60/61.—In exercise of the powers conferred upon me under proviso second to section 22 of the Rajasthan Sales Tax Act, 1954 (Act No. XXIX of 1954) I, Gulzari Lal Mathur, Commissioner, Sales Tax, Rajasthan hereby authorise generally all the Assessing Authorities, prescribed under sub-section

(b) section 2 of the said Act read with sub-rule (g) of rule 2 and rule 3 of the Rajasthan Sales Tax Rules, 1955, to seize any accounts books, registers or other documents, for reasons to be recorded in writing, within their respective jurisdiction.

This will come into force with immediate effect.

GULZARI LAL,

Commissioner, Excise & Taxation,
Rajasthan, Udaipur.

Published in Raj- Raj-patra part IV (c) at page 29 :

Excise and Taxation Department

NOTIFICATION

Udaipur, January 10, 1961.

No. F. 415 (3/1) ST/60/75.—In exercise of the powers conferred upon me under Sub-Section (1) of Section 22 of the Rajasthan Sales Tax Act, 1954 (Act No. XXIX of 1954), I, Gulzarilal, Commissioner, Excise & Taxation Department, Rajasthan, Udaipur, hereby authorise, all the Assessing Authorities prescribed under Sub-section (b) of Section 2 of the said Act read with sub-rule (g) of Rule 2 and Rule 3 of the Rajasthan Sales Tax Rules, 1955, to inspect all accounts registers or other documents goods in his possession and his office, shop, godown, factory, vessel or vehicle or any other place in which the business is done pertaining to Branch (es) of the business of a dealer located in the jurisdiction of some other Assessing Authority, for reasons to be recorded in writing, within their respective jurisdiction.

This will come into force with immediate effect.

Published in Raj. Raj-patra part IV (c) dated April 13, 1961 at page 3 :

Excise and Taxation Department

NOTIFICATIONS

Jaipur, January 19, 1961.

No. F. 5 (115) E & T/61.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Act No. 29 of 1954), the State Government, being of the opinion that it is expedient in the public interest to do so hereby exempts all sales of goods to the United Nations International Children's Emergency Fund (UNICEF) in Rajasthan from payment of tax.

Published in Raj. Raj-patra part IV (c) dated April 13, 1961 at page 4 :

Jaipur February 28, 1961.

No. F. 5 (122) E & T/60.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the

opinion that it is necessary in the public interest so to do, does hereby exempt the sale of—

(i) leather cloth and inferior or imitation leather cloth ordinarily used in book binding;

(ii) rubberised or synthetic waterproof fabrics, whether single textured or double textured; and

(iii) book binding cotton fabrics;

from payment of the tax payable under the said Act.

Published in Raj Raj-patra part IV (c) dated March 10, 1961, at page

Excise and Taxation Department

NOTIFICATION

Jaipur, March 10, 1961.

No. F. 5 (23) E & T/61-VI.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act, 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby directs that the exemption from tax granted by Notification No. F. 5 (23) E & T/61-V. dated the 9th March, 1961, shall be subject to the conditions that—

(i) the milling or preparation of eatables takes place within the State; and

(ii) the dealer claiming exemption obtains an exemption certificate for which an annual fee of Rs. 10/- is hereby prescribed.

By Order of the Governor,

RAM SINGH,

Secretary to the Government.

Published in Raj Raj-patra part IV (c) dated March 6, 1961 at page

Jaipur, March 6, 1961.

No. F. 5 (36) E&T/60-II.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is necessary in the public interest so to do, does hereby exempt the sale of pure silk fabrics manufactured in mills and powerlooms from payment of the tax payable under the said Act as from the 1st March, 1961.

By Order of the Governor,

RAM SINGH,

Secretary to the Government.

Published in Raj. Raj-patra IV (c) dated March 9, 1961 at Page 395 :

Excise and Taxation Department

NOTIFICATIONS

Jaipur. March 9, 1961.

No. F. 5 (23) E&T/61-I.—In exercise of the powers conferred by proviso second to section 5 of the Rajasthan Sales Tax Act, 1954

(Rajasthan Act No. 29 of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby provides that with immediate effect the rate of sales tax payable by a dealer in respect of the goods specified in column 2 of the list annexed hereto shall be as shown against them in column 3 of the said list.

LIST

S.No. 1	Description of goods 2	Rate of tax 3
1.	Bullion (Gold or Silver)	$\frac{1}{2}\%$
2.	Ornaments made of real gold and real silver	$\frac{1}{2}\%$
3.	All articles (excluding ornaments) made of gold or silver	1%
4.	Jewellery	$\frac{1}{2}\%$
5.	Precious stones excluding uncut precious stones (Kharad)	1%
6.	Pearls real and cultured	1%
7.	Iron ore	1%
8.	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its manufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste.	1%
9.	(a) Cereals and Pulses in all forms including Flour, Atta, Maida, Suji and Bran	1%
	(b) Gwar	1%
10.	(a) Oil seeds, that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes, soaps and the like, or in lubrication and volatile oils used chiefly in medicines, perfumes, cosmetics and the like, excluding til, mustard and rape seeds but including groundnuts	2%
	(b) Til, mustard and rape seeds	1%
11.	Raw wool	1%
12.	Goats	1%
13.	Allopathic and Homeopathic medicines and drugs	1%
14.	Dressed hides and skins	1%
15.	Cotton yarn excluding cotton yarn waste	2%
16.	Cotton yarn waste	2%
17.	All edible oils other than hydrogenate oils including Banaspati palm oil, refined coconut oil and edible oils specified in item 17 of the schedule to the Rajasthan Sales Tax Act	2%
18.	Coal, including coke in all its forms	2%
19.	Iron and steel that is to say—	2%
	(a) Pigiron and iron scrap;	
	(b) iron plates sold in the same form in which they are directly produced by the rolling mill;	

1	2	3
	(c) steel scrap, steel ingots, steel billets, steel bars and rods;	
	(d) (i) steel plates,	Sold in the same form in which they are directly produced by the rolling mill
	(ii) steel sheets,	
	(iii) sheet bars and tin bars,	
	(iv) rolled steel sections,	
	(v) tool alloy steel.	
20.	Jute, that is to say, the fibre extracted from plants belonging to the species corchorus capsularis and corchorus olitorius and the fibre known as mesta or bimli extracted from plants of the species hibiscus cannabinus and hibiscus sabdariffavar altissima, whether baled otherwise	2%
21.	Iron dust and iron and steel defectives	2%
22.	Raw hides and skins	2%
23.	Motor vehicles including chasis of motor vehicles, motor tyres and tubes and spare parts of motor vehicles	7%
24.	Refrigerators and air conditioning plants and components parts thereof	7%
25.	Wireless reception instruments and apparatus, radios and radio gramophones, electrical valves, accumulators amplifier and loud speakers, and spare parts and accessories thereof.	7%
26.	Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment, lenses, films and parts and accessories required for use therewith	7%
27.	Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith	7%
28.	All clocks, time-pieces and watches and parts and accessories thereof	7%
29.	Iron and steel safes and almirahs	7%
30.	Arms and weapons including rifles, revolvers, pistols and ammunition and accessories thereof	7%
31.	Cigarette cases and lighters	7%
32.	Dictaphone and other similar apparatus for recording sound and spare parts and accessories thereof	7%
33.	Sound transmitting equipment including telephones and loud speakers and spare parts thereof	7%
34.	Binoculars, telescopes and opera glasses	7%
35.	Typewriters, Tabulating machines, Calculating machines and Duplicating machines and parts thereof	7%
36.	Gramophones, records and needles including spare parts and accessories of gramophones	7%

1	2	3
37.	Motor cycles and cycle combinations motor scooters, motorettes and tyres, tubes and spare parts of motor cycles, motor scooters, motoretts	7%
38.	Palm oil and refined coconut oil	7%
39.	Powerine	7%
40.	All kinds of woollen goods, including woollen hosiery, woollen yarn and woollen thread, but excluding woollen cloths and knitting wool	7%
41.	Vacuum flasks of every description including hot water, ice and food jars, ice boxes or containers and thermos flasks	7%
42.	Table cutlery including knives, forks and spoons	7%
43.	All kinds of leather goods except foot-wear.	7%
44.	Potash, fireworks, crackers and other explosives	7%
45.	Pure silk and goods of all types made of such silk	7%
46.	Diesel oil	10%
47.	Hydrogenated oil including Banspati	10%
48.	Goods other than the following goods:—	5%
	(i) Goods specified in S.No.1 to 47 above.	
	(ii) Stationery including paper and newsprint.	
	(iii) Ready made clothes.	
	(iv) Footwear.	
	(v) Spectacles, spectacle frames and lenses.	
	(vi) Gur.	
	(vii) Kero sene Oil.	

Published in Raj Raj-patra part IV (c) dated March 9, 1961 at page 398 :

Jaipur, March 9, 1961.

No. F. 5 (23) E&T/61-II.—In exercise of the powers conferred by the proviso second to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), the State Government, being of the opinion that it is expedient in the public interest so to do, hereby provides that the rate of tax payable by a dealer in respect of any goods for which the rate of tax exceeds 1% shall be 1% when such goods are sold to the Rajasthan State Government departments.

Jaipur, March 9, 1961.

No. F. 5 (23) E&T/61-III.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government, being of the opinion that it is expedient in public interest to do so, hereby exempts the sale of cereals and pulses in all forms (including bread, flour, atta, maida, suji and bran) and Gwar from payment of tax provided that the dealer obtains an exemption certificate for which an annual fee of Rs. 10/- is hereby prescribed.

Jaipur, March 9, 1961.

No. F. 5 (23) E&T/61-IV.—In exercise of the powers conferred by section 5A of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby specifies the following goods for the purposes of the said section, namely:—

1. Zeer.
2. Dhania.
3. Chillies.
4. Ajwain.
5. Oil Seeds.
6. Raw Wool.
7. Mica.
8. Cereals and pulses in all forms including flour, atta, maida suji and bran.
9. Gwar.

This shall have immediate effect.

Jaipur, March 9, 1961.

No. F. 5 (23) E&T/61-V.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts the purchase of cereals and pulses in all forms for the purpose of milling or of the preparation of eatables from tax payable under section 5A thereof.

First Published in Raj. Raj-patra part IV (c) dated March 23, 1961 at page

Excise and Taxation Department

NOTIFICATIONS

Jaipur, March 23, 1961.

No. F. 5 (23) E. & T /61-VII.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts the purchase of cereals and pulses in all forms (including flour, atta, maida, suji and bran) and Gwar for the purpose of milling or of the preparation of eatables, from tax payable under section 5A thereof, subject to the conditions that (i) the milling or preparation of eatables takes place within the State and the products of such milling or preparation are sold either within the State or in circumstances in which tax under the central sales tax Act, 1956 is payable and (ii) the dealer claiming exemption obtains an exemption certificate for which an annual fee of Rs. 10/- is hereby prescribed.

This supersedes notification No. F. 5 (23) E. & T./61-V, dated March 9, 1961, and notification No. F. 5 (23) E. & T./61-VI, dated March 10, 1961.

Published in Raj. Raj-patra part IV (c) dated May 18, 1961 at page 86:

Jaipur, March 28, 1961.

No. F. 5 (115) E&T/60.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Act No. 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so hereby exempts all sales of goods to the World Health Organisation (W.H.O.) in Rajasthan from payment of tax.

Published in Raj. Raj-patra part, IV (c) dated April 1, 1961 at page 1-2 :

Excise and Taxation Department

NOTIFICATIONS

Jaipur, April 1, 1961.

No. F. 5 (27) E&T/61-I.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in public interest to do so hereby directs that in this Department Notification No. F. 21 (7) SR/55, dated the 14th April, 1955, the following brackets, figures and words shall be omitted namely:—

“(20) locally manufactured gold and silver gota, salma sitara and badla”.

Jaipur, April 1, 1961.

No. F. 5 (27) E&T/61-II.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in public interest to do so, hereby cancels this Department Notification No. F. 5 (134) E&T/58 I, dated the 1st January, 1960.

Jaipur, April 1, 1961.

No. F. 5 (27) E&T/91-III.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts the sale by any manufacturer of the goods manufactured by him in Rajasthan to a registered dealer, from payment of tax provided such manufacturer obtains:—

(i) a licence in this behalf on payment of annual fee of rupees ten in the form appended hereto, and

(ii) a declaration from the purchasing dealers at the time of sale of such goods, in the prescribed form to the effect that the goods are for sale on which either the State Sales Tax or the Central Sales Tax shall be payable;

and in pursuance of rule 15 of the Rajasthan Sales Tax Rules, 1955, the State Government further directs that the point of tax in respect of such goods shall be the first sale by any such registered dealer.

APPENDIX

A licence to permit sale by a manufacturer to a registered dealer without payment of Sales Tax under Notification No. F. 5 (27) E&T/61-III, dated 1-4-61.

Licence No.

Dated.....

Shri/M/S.....being manufacturer

of(names of the products) having a place of business at(with Tehsil and District) and Registration Certificate No.....is/are hereby permitted to sell his/their above products without payment of Sales Tax to a registered dealer in Rajasthan provided a declaration in the prescribed form to the effect that the goods are for sale on which either the State Sales Tax or the Central Sales Tax shall be payable, is obtained from the purchasing dealer at the time of sale.

Seal.

Signature of assessing authority.

By Order of the Governor,

RAM SINGH,

Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated April 11, 1961 at page 1-2

Excise and Taxation Department

NOTIFICATIONS

Jaipur, April 11, 1961.

No. F. 5 (29) E&T/61-I—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954) the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts from payment of tax the sale of raw wool provided that the dealer holds a valid certificate of exemption for which the rate of fees shall be as under:—

Dealers having turnover below Rs. 25,000/-
Dealers having turnover of and above Rs. 25,000/- but below Rs. 50,000/-
Dealers having turnover of and above Rs. 50,000/- but below Rs. 1,00,000/-
Dealers having turnover of Rs. 1,00,000/- or above.

Rs. 40/- per annum
Rs. 80/- per annum

Rs. 160/- per annum.

Subject to a maximum of Rs. 1,600/- per annum, Rs. 40/- per annum for every Rs. 25,000/- or part thereof.

Jaipur, April 11, 1961.

No. F. 5 (29) E&T/61-III.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts from payment of tax, the purchase of raw wool provided that the dealer holds a valid certificate of exemption for which the rate of fees shall be as under:—

Dealers having turnover below Rs. 25,000/-	Rs. 40/- per annum.
Dealers having turnover of and above Rs. 25,000/- but below Rs. 50,000/-	Rs. 80/- per annum.
Dealers having turnover of and above Rs. 50,000/- but below Rs. 1,00,000/-	Rs. 160/- per annum.
Dealers having turnover of Rs. 1,00,000/- or above.	Subject to a maximum of Rs. 1600/- per annum, Rs. 40/- per annum for every Rs. 25,000/- or part thereof.

This exemption shall be operative for the current financial year i. e. from 1st April, 1961 to 31st March 1962.

By Order of the Governor,
RAM SINGH,
Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated at page 32 :

Jaipur, April 28, 1961.

No. F. 11 (91) E&T/60.—In exercise of the powers conferred by sub-section (1) of section 22 (A) of the Rajasthan Sales Tax Act, 1954 (29 of 1954) the State Government hereby directs the setting-up of check-posts and erection of barriers at the places given below:—

Name of place of Check-posts and barrier.	Name of Distt.	Name of Division.
Kardawali Rajgarh.	Ganganagar, Chura.	Bikaner, Bikaner.

By Order of the Governor,
RAM SINGH,
Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated June 29, 1961 at page 143:

Office of the Commissioner,
Excise & Taxation Department, Rajasthan, Udaipur.

Udaipur, May 23rd, 1961/Jyaisht 2nd, 1883.

No. F. 89 (Assess) ST/61/K.—In exercise of the powers conferred under sub-section (1) of section 22 of the Rajasthan Sales Tax Act, 1954 (Act No. XXIX of 1954), I, Gulzarilal, Commissioner, Excise and Taxation Department, Rajasthan, Udaipur hereby authorise all the Sales Tax Inspectors of Excise and Taxation Department to inspect all accounts, registers and other documents pertaining to the business of a dealer, the goods in his possession and his office, shop, godown, factory, vessel or vehicle or any other place in which the business is done at all reasonable times.

This shall come into force with immediate effect.

Published in Raj. Raj-patra part IV (c) dated July 27, 1961 at page 190

Jaipur, June 19, 1961.

No. F. 5 (41) E&T/61.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (29 of 1954), the State Government being of opinion that it is expedient in the public interest to do so, hereby exempts from tax the sale of "CHARAS" (leather bucket for lifting water from wells), if the dealer holds valid certificate of exemption for which a fee of Rs. 10/- per annum is hereby prescribed.

Jaipur, June 21, 1961.

No. F. 5 (2) E&T/60.—In exercise of the powers conferred by proviso second to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby makes the following amendment in this Department notification No. F. 5 (23) E&T/61-I, dated the 9th March, 1961, namely:—

AMENDMENT

In the said notification, in the list, after S. No. 22, the following item shall be added, namely:—

"22A. Sewing Thread2%.

Jaipur, June 27, 1961.

No. F. 5 (44) E&T/60.—In exercise of powers conferred by sub-section (2) of section 4 of Rajasthan Sales Tax Act, 1954 (Act No. 29 of 1954) the State Government, being of the opinion that it is expedient in the public interest to do so, hereby exempts all sale of goods, to the persons enjoying diplomatic immunity, in Rajasthan, from payment of tax, provided the selling dealers obtains Certificate in the form appended below from such persons.

Certificate for Exemption from Payment of Sales Tax

(U/s4 (2))

Certified that the goods covered by the Voucher/Cash memo(s) mentioned below were/are purchased by me for my personal use/or for the official use of Embassy/Legation/High Commission.

R/C/No of the Dealer.	S. No.	Voucher/Cash Memo No.	Date	Amount
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Signature.....	No. of Diplomatic Identity Card.
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Name.....	Name of Mission.
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Designation.....	Seal.....
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Date	By Order of the Governor, S P. SINGH BHANDARI, Secretary to the Government.
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Published in Raj. Raj-patra IV (c) dated December 14, 1961 at page 446 :

Office of the Commissioner,
Excise & Taxation Department Rajasthan, Udaipur.

NOTIFICATION

Udaipur, September 18, 1961.

No. F. 83 (Seizure) ST/61/2473.—In exercise of the powers conferred under sub-section (1) of section 22 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. XXIX of 1954) as amended from time to time, I, Narayan Chand Bhatnagar, Commissioner, Excise and Taxation Department, Rajasthan, Udaipur, hereby authorise all the Assistant Sales Tax Officers in their respective circles of their postings to inspect all accounts, registers and other documents pertaining to the business of a dealer the goods in his possession and his office, shop, godown, factory, vessel or vehicle or any other place in which the business is done at all responsible times.

This shall come into force with immediate effect.

Published in Raj Raj-patra part IV (c) dated December 14, 1961 at page 485 :

Excise & Taxation Department

NOTIFICATION

Jaipur, November 17. 1961.

No. F. 11(166) E&T/61.—In exercise of the powers conferred by sub-section (1) of section 22 (A) of the Rajasthan Sales Tax Act, 1954 (Act No. XXIX of 1954), the State Government hereby direct the setting up of check-post and erection of barriers at the places given belows :—

Name of place of check post and barrier.	Name of District.	Name of Division
Pipli	Jhunjhunu	Ajmer Division.

By Order of the Governor,
S. P. SINGH BHANDARI,
Secretary to the Government.

Published in Raj Raj-patra part IV (c) dated March 1, 1962 at page 646 :

Office of the Commissioner,
Excise & Taxation Department, Rajasthan, Udaipur.

NOTIFICATION

Udaipur, December 27, 1961.

No. F. 112 (Gen) ST/61/Z/3325.—In exercise of powers conferred upon me under section 22 of the Rajasthan Sales Tax Act (Act No. XXIX of 1954), I, Narayan Chand Bhatnagar, Commissioner, Sales Tax, Rajasthan hereby authorise Assistant Sales Tax Officer, Anti-Evasion, Jaipur to inspect all accounts registers and other documents pertaining to the business of any dealer in the State of Rajasthan, the goods in his possession and his office, shop, godown factory, vessel or vehicle or any other place in which the business is done and to seize any account books, registers or other documents pertaining to the business of any dealer within the State of Rajasthan.

NARAYAN CHAND,

Commissioner,

Excise & Taxation, Department,

Rajasthan Udaipur.

Published in Raj. Raj-patra part IV (c) dated April 26, 1962 at pages 102.

Jaipur, February 23, 1962.

No. F. 11 (166) E & T/62.—In exercise of the powers conferred by sub-section (1) of section 22 (A) of the Rajasthan Sales Tax Act, 1954 (Act No. XXIX of 1954), the State Government hereby directs the setting up of Check Posts and Creation of barriers at the places given below :—

Name of place of Check Post barriers.	Name of District.	Name of Division.
1. Rarh	Bharatpur	Jaipur
2. Deeg	"	"
3. Bhiwadi	Alwar	"
4. Behror	"	"

Published in Raj. Raj-patra part IV (c) at pages 34.

NOTIFICATION

Jaipur, March, 24, 1962.

No. F. 11 (166) E & T/62.—In exercise of the powers conferred by sub-section (1) of section 22 (A) of the Rajasthan Sales Tax Act, 1954 (Act No. XXIX of 1954), the State Government hereby directs the setting up of check posts and creation of barriers at the places given below :—

Name of place of check post barriers.

Names of Division.

1. Jhansal Bhadra
2. Phephana Nehar
3. Sangaria

Bikaner.

"

"

By Order of the Governor,
S. P. SINGH BHANDARI,
Secretary to the Government.

Published in Raj. Raj-patra part IV (c) dated March 26 1962 at pages 333-335

Excise & Taxation Department

NOTIFICATIONS

Jaipur, March 26, 1962.

No. F. 5 (99) E & T/60 —In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954) and in supersession of this Department notification No. F. 5 (3) E & T/58, dated the 31st January, 1958, the State Government, being of the opinion that it is necessary in public interest to do so, hereby exempts the sale of garments whether prepared within or imported from out-side Rajasthan the value of which does not exceed Rs 4/- in single piece excluding hosiery products and hats of all kinds, from payment of any tax under the said Act :

Provided that a dealer obtains an exemption certificate on payment of an annual fee of Rs. 10/-.

Jaipur, March 26, 1962.

No. F. 5 (15) E&T/62/I.—In exercise of the powers conferred by proviso second to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in public interest to do so hereby provides that with immediate effect the rate of Sales Tax payable by a dealer in respect of the goods specified in column 2 of the list annexed hereto shall be as shown against them in column 3 of the said list.

LIST

S. No. 1	Description of Goods 2	Rate of Tax 3
1.	Ornaments made of real gold and silver	2%
2.	All articles (excluding ornaments) made of gold and silver	2%
3.	Jewellery	2%
4.	Cotton that is to say, all kinds of cotton (indigenous or imported) in its manufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste	2%

5. Oil seeds, that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes, soaps and the like, or in lubrication and volatile oils used chiefly in medicines, perfumes, cosmetics and the like including groundnuts 2%
6. Livestock including Goats 5%

Jaipur, March 26, 1962.

No. F. 5 (15) E & T/62/II—In exercise of the powers conferred by section 5A of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby specify the following goods for the purposes of the said section, namely :—

1. Zeera.
2. Dhania.
3. Chillies.
4. Ajwain.
5. Oil Seeds.
6. Raw Wool.
7. Mica.
8. Cereals and pulses in all forms including flour, atta, maida, suji and bran.
9. Gwar.
10. Cotton.
11. Livestock including goats.

This shall have immediate effect.

Jaipur, March 26, 1962.

No. F. 5 (15) E & T/62/III.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act 1954 (Rajasthan Act 29 of 1954) and in supersession of this Department notification No. F 9 (8) E & T/60/III, dated October 7, 1960, published in Rajasthan Gazette Extraordinary dated October 7, 1960, the State Government, being of the opinion that it is expedient in public interest to do so, hereby exempts the purchase of oil seeds by a manufacturer of oil for manufacture of oil from the tax payable under section 5 A thereof :

Provided that the oil so manufactured is sold by such manufacturer either within the State or in the course of Inter-State trade or commerce.

Jaipur, March 26, 1962.

No. F. 5 (15) E&T/52/IV.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954) the State Government being of the opinion that it is expedient in public interest to do so hereby exempts the sale of newsprint from payment of tax provided that the dealer obtains an exemption certificate for which an annual fee of Rs. 10/- is hereby fixed.

Jaipur, March 26, 1962.

No. F. 5 (15) E&T/62/V.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in public interest to do so hereby exempts the dealers in cloth from payment of tax on the sale by them of packing materials which have been sold to them as packings with the cloth purchased by them for sale.

Jaipur, March 26, 1962.

No. F. 5 (15) E & T/62/VI.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in public interest to do so hereby makes the following amendment in this Department notification No. F. 5 (23) E & T/61-III, dated March 9, 1961 published in Rajasthan Extraordinary Gazette dated March 9, 1961, namely :—

AMENDMENT

In the said notification, the words “and pulses” shall be deleted.

Published in Raj. Raj-patra part IV (c) dated March 31, 1962 at pages 343-344

Excise & Taxation Department

NOTIFICATIONS

Jaipur, March 30, 1962.

No. F. 5 (15) 15) E&T/62-I.—In exercise of the powers conferred by proviso second to section 5 of the Rajasthan Sales Tax Act 1954 (Rajasthan Act 29 of 1954) the State Government being of the opinion that it is expedient in the public interest to do so, hereby makes the following amendment in this Department Notification F. 5 (15) E & T/62-I, dated the 26th March, 1962, namely.

For item No. 1 in the list appended to the said Notification, the following shall be substituted, namely:—

- | | |
|---------------------------------|----|
| “1 (a) Ornaments of real silver | 1% |
| (b) Ornaments of real gold | 2% |

The amendment hereby made shall be deemed to have come into force on the 26th March, 1962.

Jaipur, March 31, 1962.

No. F. 5 (15) E & T/62-III.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act 1954 (Act 29 of 1954), the State Government being of the opinion that it is expedient in public interest to do so hereby exempts the sale of “packing-material” by the dealers dealing exclusively in unconditionally exempted goods, provided that such “packing-material” is sold to them along with such exempted goods purchased by them.

Published in Rajasthan Raj-patra part IV (c) dated May 4, 1962 at page 39

Excise & Taxation Department

NOTIFICATION

Jaipur, May 4, 1962.

No. F. 5 (15) E&T/62.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Act 29 of 1954), the State Government being of the opinion that it is in the public interest to do so hereby exempts the sale and purchase of live-stock excluding sheep, camel and goat from payment of tax.

This shall have effect from 26-3-1962.

By Order of the Governor,
S. P. SINGH BHANDARY,
Secretary to Government.

Published in Raj. Raj-patra part IV (c) dated May 11, 1962 at page 51:

Excise & Taxation Department

NOTIFICATION

Jaipur, May 11, 1962.

No. F. 5(15) E&T/62.—In partial modification of Excise and Taxation Department Notification No. F. 5 (23) E & T/61-I dated March 9, 1961 and in exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government, being of the opinion that it is expedient in the public interest to do so, hereby directs, that with immediate effect, the rate at which the Sales Tax shall be payable by a dealer in respect of the sale of all goods except only the goods specified in S. No. 1 to 47 of the list annexed to the said notification shall be 5% on the taxable turnover thereof.

By Order of the Governor,
BRIJENDRA SINGH
Dy. Secretary to Govt.

Published in Raj Raj-patra part IV (c) dated June 28, 1962 at page 306 :

Jaipur, June 2, 1962.

No. F. 5 (43) E&T/62.—In exercise of the powers conferred by Proviso to sub-section (1) of section 3 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby specifies, for the purpose of clause (a) of the said sub-section, Rs. 10,000/- to be the limit in respect of manufacturers of goods of the classes specified below, namely :-

1. Pan (processed betel).
2. Footwear of all kinds.

By Order of the Governor,
S. P. SINGH BHANDARI,
Secretary to the Government.

Published in Raj Raj-patra part IV (c) at page 4 :

Government of Rajasthan
Excise & Taxation Department

NOTIFICATION

Jaipur, June 7, 1962.

No. F. 11 (166) E & T/62.—In exercise of the powers conferred by sub-section (1) of Section 22 (A) of the Rajasthan Sales Tax Act, 1954 (Act No. XXIX of 1954), the State Government hereby directs the setting up of check posts and creation of barriers at the places given below :—

S. No.	Name of place of Check post and barriers.	Name of Districts.
1.	Makrana.	Nagaur.
2.	Soorsagar.	Bikaner.

By Order of the Governor,
S. P. SINGH BHANDARI,
Secretary to the Government.

First Published in Raj. Raj-patra part IV (c) dated July 24, 1962 at page

Excise & Taxation Department

NOTIFICATION

Jaipur, July 24, 1962.

No. F. 5 (51) E&T/62.—In exercise of the powers conferred by clause (cc) of section 2 of the Rajasthan Sales Tax Act, 1954 (Act No. 29 of 1954), the State Government hereby specifies the following goods for the purpose of the said clause namely :—

1. Utensils:
2. Automobile parts and accessories;
3. Watches and Clocks;
4. Cycle parts and accessories;
5. Goat, Sheep and Camel; and
6. Gypsum.

By Order of the Governor,
S. P. SINGH BHANDARI,
Secretary to the Government.

Published in Raj Raj-patra part, IV (c) dated August 7, 1962 at page 281-283 :

Finance (Economic Affairs & Recovery) Department

NOTIFICATIONS

Jaipur, August 7, 1962.

No. F. 5 (29) E & T/61-I.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government, being of the opinion that it is expedient in the public interest to do so, hereby exempts from payment of tax, the sale of raw wool on the condition that the dealer claiming exemption holds a valid certificate of exemption, for which the following fee shall be payable namely :—

Turnover 1	Fee 2
If the turnover is below Rs. 25,000/-	Rs. 60/- per annum.
If the turnover is of Rs. 25,000/- or above, but below Rs. 50,000/-	Rs. 120/- per annum.
If the turnover is of Rs. 50,000/- or above, but below Rs. 1,00,000/-	Rs. 240/- per annum.
If the turnover is of Rs. 1,00,000/- or above	Rs. 60/- per annum of every Rs. 25,000/- or part thereof, subject to a maximum of Rs. 2400/- per annum.

The exemption shall be operative for the current financial year, i. e. from 1st April, 1962 to 31st March, 1963.

Jaipur, August 7, 1962.

No. F. 5 (29) E&T/61-II.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government, being of the opinion that it is expedient in the public interest to do so, hereby exempts from payment of tax, the purchase of raw wool on the condition that the dealer claiming exemption hereunder holds a valid certificate of exemption, for which the following fee shall be payable, namely :—

Turnover 1	Fee 2
If the turnover is below Rs. 25,000/-	Rs. 60/- per annum.
If the turnover is of Rs. 25,000/- or above, but below Rs. 50,000/-	Rs. 120/- per annum.
If the turnover is of Rs. 50,000/- or above, but below Rs. 1,00,000/-	Rs. 240/- per annum.

If the turnover is of Rs. 1,00,000/-
or above.

Rs.60/-per annum for every
Rs. 25 000/- or part there-
of, subject to a maximum
of Rs. 2400/- per annum.

The exemption shall be operative for the current financial year i. e. from 1st April, 1962 to 31st March, 1963.

Jaipur, August 7, 1962.

No. F. 5 (29) E & T/68-IV. In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in public interest to do so, hereby makes the following amendment in the Excise & Taxation Department Notification No. F. 5 (35) E & T/59, dated the 10th July, 1959, hereinafter referred to as the said notification namely :-

AMENDMENT

In the said notification for the words "Zeera", Dhania, Oil-seeds and Raw Wool, the words "Zeera, Dhania, and Oilseeds," shall be substituted.

By Order of the Governor,
M. MUKERJI,
Secretary to the Government.

Published in Raj. Raj-patra IV (c) dated September 20, 1962 at Page :

Finance (Rev. & Eco. Affairs) Department
(Revenue Section)

NOTIFICATION

Jaipur, August 29, 1962.

No. F. 5 (99) E & T/60.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954) the State Government hereby makes the following amendment in this department Notification No. F. 5 (99) E & T/60 dated the 26th March, 1962 published in the Rajasthan Gazette, Extraordinary, Part IV-C dated 26th March, 1962 namely :-

In the said Notification, the following proviso shall be added at the end, namely :-

"Provided that exemption certificate shall not be necessary for the year ending 31st March, 1962 in case of those dealers to whom the exemption had been granted by the Government under the Notification number F. 5 (3) E&T/58 dated the 31st January, 1958."

By Order of the Governor,
M. MUKERJI,
Secretary to Government.

Published in Raj. Raj-patra part IV (c) dated July 12, 1962 at pages 235.

Excise & Taxation Department

PRESS NOTE

Jaipur, July 12, 1962.

No. F. 5 (45) E & T /60.—The point as to what constitutes oil seeds has been re-examined. The items enumerated in the list received with Government of India's letter No. F. 4(8) ST/57 dated the 31st January, 1958 cannot be taken as a guide in this respect and such goods which are commonly known as oil seeds will continue to be treated as oil seeds. The Commissioner, Excise & Taxation's circular No. F. 300 (3/1) ST/60/2525 dated the 27th December, 1960 therefore stands cancelled.

Published in Raj. Raj-patra part II (b) dated December 13, 1962 at pages 139

Excise & Taxation Department

NOTIFICATION

Udaipur, November 15, 1962.

No. F. 163 (Gen.) S.T./Z./62/129.—In exercise of the powers conferred by sub-section (1) of section 22 A of the Rajasthan Sales Tax Act, 1954 (Act No. 29 of 1954), I, Ram Singh, Commissioner, Excise & Taxation Department, Rajasthan hereby direct the setting up of a check-post and creation of barriers at the place given below for a period of six months.

S. No.	Name of place of check-post and barriers	Name of District
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1	Tiba-Bassi.	Jhunjhunu.
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RAM SINGH,

Commissioner,

Excise and Taxation Department
Rajasthan.

Published in Raj. Raj-patra part IV (c) dated November 21, 1962 at pages

Finance (Rev. & Eco. Affairs) Department

(Revenue Section)

NOTIFICATION

Jaipur, November 21, 1962.

No. F. 5 (51) E & T/62.—In exercise of the powers conferred by clause (cc) of section 2 of the Rajasthan Sales Tax Act, 1954 (Act No. 29 of 1954), the State Government hereby specifies the following further goods for the purpose of the said clause namely—

(1) Hides and skins (including leather)

(2) Gitty (Ballast) and Bajri.

(3) Vegetable ghee.

- (4) Gur.
- (5) Building Stone.
- (6) Soap Stone.
- (7) Cereals and pulses.
- (8) Oilseeds.

By Order of the Governor,
M. MUKERJI,
Secretary to the Government.

Published in Raj Raj-patra part IV (c) dated November 22, 1962 at pages 477

Finance (Rev. & Eco, Affairs) Department

Revenue Section

NOTIFICATIONS

Jaipur, November 22, 1962.

No. F. 5 (111) E&T/62.—In exercise of the powers conferred by section 5 A of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby further specify the following goods for the purposes of the said section, namely :—

- (1) Katha.
- (2) Khaskhas (poppy seeds).
- (3) Methi-dana.
- (4) Building Stone.
- (5) Marble including marble chips and powder.

This shall have immediate effect.

Jaipur, November 22, 1962.

No. F. 5 (117) E&T/62.—In exercise of the powers conferred by second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby provides that the rate of tax in respect of sale of poppy seeds to a registered dealer who despatches them to a place outside the State except as a direct result of sale or purchase in the course of inter-state trade or commerce, shall be two percent.

By Order of the Governor,
M. MUKERJI,
Secretary to Government.

Published in Raj. Raj-patra part IV (c) dated Decemeber 1, 1962 at pages 499

Finance (Rev. & Eco. Affairs) Department

(Revenue Section)

NOTIFICATION

Jaipur, December 1, 1962.

No. F. 5 (72) E&T/62.—In exercise of the powers conferred proviso second to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government, being of the opinion that it is expedient in the public interest so to do, hereby cancels this Department Notification No. F. 5 (23)/E. & T./61-11, dated March 9, 1961, relating to the rate of tax on sales to Government Departments.

By Order of the Governor,

M. MUKERJI,

Secretary to the Government.

Published in Raj. Raj-patra IV (c) dated Dec. 10, 1962 at page 543 :

Finance (Rev & Eco. Affairs) Department

(Revenue Section)

NOTIFICATION

Jaipur, December 10, 1962

No. F. 5 (129) E&T/62.—In exercise of the powers conferred by proviso second to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government, being of the opinion that it is expedient in public interest to do so, hereby provides that with immediate effect the rate of Sales Tax payable by a dealer in respect of the goods specified in column 2 of the list annexed hereto shall be as shown against them in column 3 of the said list :—

LIST

S.No.	Description of goods.	Rate of tax.
1	2	3
1.	All kinds of furniture including upholstered and metal furniture, cabinet wares such as sofas and almirahs made of iron and steel.	7%
2.	All types of crockery and goods made of glass and glass ware.	7%
3.	All kinds of electrical goods including torch, cells, casing microphone, electric fans, lighting bulbs, electrical earthenware, porcelain and all other accessories	7%
4.	Perfumery, cosmetics and all toilet articles including toilet soaps, tooth paste including manjan, combs, brushes perfumed hair oils, etc.	7%

5.	All types of sanitary goods and fittings and all types of pipes and pipe fittings.	....	....	....	....	....	7%
6.	Dry fruits excluding coconuts	....	....	....	....	....	7%
7.	Articles and wares made of stainless steel	....	....	....	....	....	7%
8.	Pile carpets	....	....	....	....	....	7%
9.	All kinds of eatables and non-alcoholic portable liquids packed in tins or bottles such as syrups, distilled juices (ark), jams (chatni, murabbas), fruit juices, essences, gulkand, etc.....	....	....	....	....	....	7%
10.	Matches	....	....	....	....	....	7%
11.	Kerosene Oil.	....	....	....	....	....	7%
12.	Industrial lubricants	....	....	....	....	....	7%
13.	Tea, Coffee, Chicory and Cocoa.	....	....	....	....	....	7%
14.	Paints and varnishes, glue polish, paint, brush, sand-paper, turpentine oil, enamels and white oil	....	....	....	....	....	7%
15.	Alopathic, Homoeopathic and Ayurvedic Medicines and Drugs of all sorts.	....	....	....	....	....	2%

Published in Raj. Raj-patra part IV (c) dated December 17, 1962 at pages 574

NOTIFICATION

Jaipur, December 17, 1962.

No F. 5 (129) E&T/62.—In exercise of the powers conferred by sub-section 2 of the section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby makes the following amendment in this Department notification No. F. 21 (7) SR/55, dated 14-4-55, published in the Extraordinary Rajasthan. Gazette Part I (B), dated the 14th April, 1955 namely :-

AMENDMENT

In the said Notification the entry in S. No. 8 relating to "Prepared medicines used in the Ayurvedic or Yunani systems of medicine" shall be deleted.

By Order of the Governor,
M. MUKERJI,
Secretary to the Government.

Notifications under

RAJ. SALES TAX ACT, 1954

Finance (Rev. & Eco. Affairs) Department

Revenue Section

NOTIFICATION

Jaipur, February 4, 1963.

No. F. 5 (117) E&T/62.—In exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby cancels this department notification No. F. 5 (117) E&T/62, dated the 22nd November, 1962 published in the extraordinary issue of the Rajasthan Gazette Part IV-(C) dated the 22nd November 1962.

(Pub. in Raj. Raj-patra Part IV (c) dated 21-2-1963 at page 975).

Jaipur, March 2, 1963.

No. F. 5 (40) F.D. (R & T)/63-11.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government, being of opinion of that it is expedient in public interest to do so hereby cancels all Notifications relating to reduction in the rate of tax, or exemption from payment of tax in respect of the sales to, or purchase by, a manufacturer, of goods including plants and machinery for use in, or in connection with, the manufacture of goods.

Jaipur, March 2, 1963.

No. F. 5 (40) F.D. (R & T) 63-III.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act, 29 of 1954), the State Government being of opinion that it is expedient in the public interest to do so, hereby directs that the following amendments shall be made in Notification No. F. 21 (7) SR/55, dated the 14th April, 1955 namely:—

AMENDMENT

In the said Notification, in entry number 10, the word "Deshi" shall be deleted and after the words "registered under the law" the words "of which the maker is a member" shall be added.

Jaipur, March 2, 1963.

No. F. 5 (40) F. D. (R & T)/63-IV.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act,

1954 (Rajasthan Act 29 of 1954), and in supersession of this Department Notification No. F 5 (15) E & T/62, dated the May 4, 1962. the State Government being of the opinion that it is in the public interest to do so, hereby exempts from tax—

- (i) the sale of all livestock excluding sheep, camel and goat; and
- (ii) the purchase of all livestock excluding cow, she-buffalo, sheep goat and camel.

Jaipur, March 2, 1963.

No. F. 5 (40) F.D. (R & T)/63-V.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of opinion that it is expedient in public interest to do so, hereby directs that the following amendment shall be made in Notification No. F. 21 (7) SR/55, dated the 14th April, 1955 namely:—

AMENDMENT

In the said Notification, in item No. (11), the words and brackets "Topali (of Coconut), Xylonite or Catalin tube" shall be omitted.

Jaipur, March 2, 1963.

No. F. 5(40) F.D. (R & T)/63-VI.—In exercise of the powers conferred by section 5 B of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), as amended by the Rajasthan Finance Bill, 1963, read with the declaratory provision appended thereto, the State Government being of the opinion that it is expedient in the public interest to do so hereby orders that tax on the purchase of a cow and she-buffalo shall be payable at six percent and at the point of last purchase inside the State immediately preceding the export of the animal to a place outside the State.

Jaipur, March 2, 1963.

No. F. 5 (40) F.D. (R&T)/63-VIII.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), and in supersession of all existing Notifications issued from time to time, the State Government being of the opinion that it is expedient in the public interest to do so, hereby withdraws all the exemptions from payment of tax respect of the sale or purchase of the goods included in the list appended hereto:—

LIST

- (1) Raw Wool.
- (2) Mica.
- (3) Cereals and pulses in all forms (including bread, flour, atta, Maida, Suji and bran) and Gwar.

Jaipur, March 2, 1963.

No. F 5 (40)-F.D. (R & T)/63-IX.—In exercise of the powers conferred by section 5 B of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), as amended by the Rajasthan Finance Bill, 1963 read with the declaratory provision appended thereto, the State Government hereby notifies that the rate of tax on the purchase of sheep, camel, and goat shall be five percent of the purchase price and further notifies that the point of purchase at which such tax shall be leviable shall be—

- (a) in case the purchase of such animals takes place in any cattle fair, at the last point of purchase in such fair, and
- (b) in cases other than those covered by clause (a) at the point of last purchase inside the State immediately preceding the export of the animals to a place outside the State ;

Provided that an animal in respect of which tax has already been paid under clause (a) shall not be liable to pay tax under clause (b).

[Pub. in Raj. Gaz. Ex. 4 (c) Dt. 2-3-63—Pag 707-709]

Finance (Revenue & Economic Affairs) Department
(Revenue Section)

NOTIFICATION

Jaipur, March 2, 1963.

No. F. 5(40)F. D. (R. & T.)/63-XIII.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby provides that with immediate effect the rate of sales tax payable by a dealer in respect of the goods specified in column 2 of the list annexed hereto shall be as shown against them in column 3 of the said list.

LIST

S. No.	Description of goods	Rate of tax
1	2	3
1.	Bullion (Gold or Silver)	1%
2.	Iron ore	1%
3.	Dressed hides and skins	1%
4.	Ornaments made of Silver excluding imitation silver	1%
5.	Precious stones excluding uncut precious stones (kharad) ...	1%
6.	Pearls real and cultured ...	1%
7.	(a) Cereals and Pulses (including Gwar) in all their forms including flour (Atta), Maida, Suji and Bran other than Jwar, Bajra and Maize in all their forms ...	2%
	(b) Jwar, Bajra and Maize in all their forms	1%
8.	Ornaments made of gold excluding imitation gold ...	2%

1	2	3
9.	All articles (other than ornaments) made of gold or silver excluding imitation gold or silver	2%
10.	Jewellery	2%
11.	Raw Wooll	2%
12.	Mica	2%
13.	Medicines, drugs and Pharmaceutical preparations of all sorts	2%
14.	Distilled water	2%
15.	Tractors, their tyres and tubes and spare parts	2%
16.	All edible oils other than hydrogenated oils (including Banaspati), palm oil, refined coconut oil and edible oils specified in item 17 of the Schedule to the Rajasthan Sales Tax Act, 1954	2%
17.	Sewing thread	2%
18.	Cotton yarn excluding cotton yarn wastes	2%
19.	Cotton yarn waste	2%
20.	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its manufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste	2%
21.	Oil Seeds	2%
21.	Coal, including coke in all its forms	2%
23.	Iron and steel that is to say—	2%
	(a) Pig iron and iron scrap	
	(b) iron plates sold in the same form in which they are directly produced by the rolling mill	
	(c) steel scrap, steel ingots, steel billets, steel bars and rods,	
	(d) (i) Steel plates,	Sold in the same form in which they are directly produced by the rolling mill.
	(ii) Steel sheets,	
	(iii) Sheet bars and tin bars,	
	(iv) rolled steel sections,	
	(v) tool alloy steel,	
24.	Iron dust and iron and steel defectives	2%
25.	Jute, whether baled or otherwise	2%
26.	Raw hides and skins	2%
27.	Palm oil and refined coconut oil	7%
28.	Powerine	7%
29.	Kerosene oil	7%
30.	Lubricants	7%
31.	Dry fruits excluding coconuts	7%
32.	Tea, coffee, chicory and cocoa	7%

1	2	3
33.	Matches	7%
34.	Table cutlery including knives, forks and spoons	7%
35.	All types of crockery and goods made of glass and glassware, excluding glasses for spectacles	7%
36.	Vacuum flasks of every description including hot water, ice and food jars, ice boxes or containers and thermos flasks	7%
37.	All kinds of woollen goods including woollen hosiery, woollen yarn and woollen thread but excluding woollen cloth and knitting wool	7%
38.	Pure silk and goods of all types made of such silk	7%
39.	All kinds of leather goods except footwear	7%
40.	Motor vehicles including chassis of motor vehicles, motor tyres and tubes and spare parts of motor vehicles but excluding tractors, their tyres and tubes and spare parts	10%
41.	Motor cycles and cycle combinations, motor scooters, motorettes and tyres, tubes and spare parts of motor cycles, motor scooters, motorettes	10%
42.	Wireless reception instruments and apparatus, radios and radio gramophones, electrical valves, accumulators, amplifiers and loud speakers and spare parts and accessories thereof	10%
43.	Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment, lenses, films and parts and accessories required for use therewith	10%
44.	Photographic and other cameras and enlargers, lenses, films and plates paper and cloth and other parts and accessories required for use therewith	10%
45.	All clocks, time pieces and watches and parts and accessories thereof	10%
46.	Iron and steel safes, almirahs and treasure chests	10%
47.	Cigarette cases and lighters	10%
48.	Diotaphone and other similar apparatus for recording sound and spare parts and accessories thereof	10%
49.	Sound transmitting equipment including telephones and loud speakers and spare parts thereof	10%
50.	Binoculars, telescopes and opera glasses	10%
51.	Typewriters, Tabulating machines, calculating machines and duplicating machines and parts thereof	10%
52.	Gramophones, records and needles including spare parts and accessories of gramophones	10%

1	2	3
53.	Refrigerators, air conditioning and other cooling plants and apparatus and components and parts thereof	10%
54.	Potash, fireworks, crackers and other explosives	10%
55.	Arms, and weapons including rifles revolvers pistols and amunition and accessories thereof	10%
56.	Hydrogenated oil including Banaspati	10%
57.	All kinds of furniture including upholstered and metal furniture, cabinet wares and office equipment	10%
58.	Pile carpets	10%
59.	Perfumery, cosmetic and all toilet articles including toilet soaps, tooth paste including manjan, combs, brushes perfumed hair oils etc.	10%
60.	All types of sanitary goods and fittings and all types of pipes and pipefittings	10%
61.	Articles and wares made of stainless steel	10%
62.	All kinds of electrical goods, including torches cells, casing, microphone, electric fans, lighting bulbs, electrical earthen ware procelain and other accessories	10%
63.	Dyes, paints and varnishes, glue, polish, paint brush, sand-paper, turpentine oil, enamels and white oil	10%
64.	All kinds of eatables and nonalcoholic potable liquids such as biscuits, syrups, distilled juices (ark), jams (chatni, murabbas), fruit juices, essences, gulkand, etc. packed in tins, or bottles or plastic containers or sealed packings of any kind	10%
65.	Goods not covered by S No. 1 to 64	6%

By order of the Governor,

J. M LALVANI

Secretary to Government.

[Pub. in Raj. Gaz. Ex. IV (Ga) Dt. 2-3-63 Pag 711]

Finance (Rev. & Eco. Affairs) Department
(Revenue Section)

NOTIFICATION

Jaipur, March 18, 1963.

No. F. 5 (40) FD (RT)/63.—In exercise of the powers conferred by sub-section (2) of section 4 and section 5B of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), as amended by the Rajasthan Finance Bill, 1963 read with the declaratory provision appended thereto, the State Government being of the opinion that it is expedient in the public interest to do so, hereby cancels this Department Notifications Nos. F. 5 (40) FD (R&T)/63-IV, F. 5 (40) FD (R&T)/63-VI and F. 5 (40) FD

(R & T)/63-IX dated the 2nd March, 1963 regarding live-stock and notifies—

- (a) that in respect of sheep, goat and camel, tax at the rate and point specified below shall be payable on the purchase thereof:—

Rate	Point
5% of the purchase price	The point of last purchase within the State preceding the export of the animal to a place outside the State,

and

- (b) that no tax shall be payable on the sale or purchase of live-stock not covered by clause (a).

By Order of the Governor,
J. M. LALVANI,
Secretary to Government.

[Pub. in Raj. Gaz. Part 4 (c) Date 18-3-63 Page 843]

Finance (Revenue & Economic Affairs) Department (Revenue Section)

NOTIFICATIONS

Jaipur, March 23, 1963.

No. F. 5 (40) F.D. (R.T.)/63-I—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), the State Government, being of the opinion that it is expedient in the public interest to do so, hereby provides that the rate of sales tax payable by a dealer in respect of 'Bread' shall be 2%.

Jaipur, March 23, 1963.

No. F. 5 (40) F.D. (R.T.)/63-II.—Whereas the State Government is of the opinion that it is expedient in the public interest to do so;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), the State Government hereby cancels Excise and Taxation Department Notification No. F. 5 (27) E & T./61-III dated the 1st April, 1961;

AND in pursuance of rule 15 of Rajasthan Sales Tax Rules, 1955 the State Government hereby notifies that tax on the sale of goods manufactured in Rajasthan by any manufacturer holding a certificate of registration under the Rajasthan Sales Tax Act, 1954 shall be payable at the following points, namely :—

- When sale is made by such manufacturer to an unregistered dealer, or a consumer or to a registered dealer for purposes other than sale within the State or sale in the course of inter State trade or commerce, at the point of sale by the manufacturer himself; and
- When sale is made by such manufacturer to a registered dealer for the purposes of sale within the State or sale in the course of

inter-State trade or commerce, at the point of sale by such registered dealer :

Provided that a declaration in the form given in the Schedule appended hereto is obtained to that effect by such manufacturer from such registered dealer.

SCHEDULE Form of Declaration.

A licence to permit sale by a manufacturer to a registered dealer without payment of Sales Tax under Notification No. F. 5 (40) F.D. (R.T /63 II, dated the 23rd March, 1963.

Licence No.

Date

Shri/M/s

.... being manufacturer of

.... (names of the products) having a

place of business at (with Tehsil and District)

and Registration Certificate No is/are hereby

permitted to sell his/their above products without payment of Sales Tax to a

registered dealer in Rajasthan provided a declaration in the prescribed form

to the effect that the goods are for sale on which either the State sales Tax or

the Central Sales Tax shall be payable, is obtained from the purchasing

dealer at the time of sale.

Seal.

Signature of Assessing Authority.

Jaipur, March 23, 1963.

No. F. 5 (40) F. D. (RT)/63 IV— In exercise of the powers conferred by sub-section (2) of section 4 and section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby cancels Excise and Taxation Department Notifications Nos. F. 5 (35) E & T./57, dated the 10th July, 1959, F. 5 (107) E. & T./59, dated the 28th March, 1960 and F. 9 (8) E & T./60/1, dated the 7th October, 1960 and provides that the rate of tax on the sales of the goods specified in the list appended below, to a registered dealer who purchases them (i) for sale in the course of inter-State trade or commerce, or (ii) for sale outside the State, or (iii) for sale in the course of export outside the territory of India, and gives a declaration in the forms given in the Schedule appended hereto shall be 2%

LIST

1. Ajwain.
2. Chillies.
3. Cotton.
4. Dhania.
5. Methidana.
6. Mica
7. Oil Seeds.
8. Raw wool.
9. Zeera.

SCHEDULE

Forms of Declaration

1. Name and Registration certificate No. (with place) of selling dealer.

Certified that the goods
 *ordered for in our purchase Order No.
 dated purchased from you as per bill/cash
 memo No. dated
 supplied under your challan No. dated
 are for resale within the state or....
 in the course of inter-State trade or commerce or export outside
 the territory of India.

Name and address of the purchasing
 dealer (in full) with registration
 certificate No. and place of
 registration.

Date. Signature & Status of the person
 signing the declaration

*Strike out whichever is not applicable.

2. Name and Registration Certificate No. and place of the selling
 dealer ...

I hereby declare that the cotton ordered for in our purchase Order
 No.... dated....
 from you as per bill/cash memo No.
 dated purchased

Supplied under your challan No.

Dated :

is intended to be sold by us @ in the course of inter-state trade or
 commerce @, or in the course of export outside the territories of
 India or for resale within the State.

@ Strike out whichever is not applicable.

Signature of the person making the
 declaration.

Dated...

Name and address of the purchasing*
 dealer in full with the registration
 certificate No. and place of regis-
 tration ...

Jaipur, March 23, 1963.

No. F. 5 (40) F.D. (R.T.)/63 V.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government, being of the opinion that it is expedient in the public interest to do so, hereby exempts from tax the sale of (i) Edible oils, (ii) Dal and Besan, (iii) Rice, Flour Maida, Suji and Bran, by the manufacturers thereof, on the condition that such manufacturer proves to the satisfaction of the Assessing Authority that he has paid tax at the full rate in respect of (i) Oil seeds, (ii) Pulses, or (iii) Cereals including Paddy, purchased by him for use as raw material for the manufacture of the aforesaid goods, without taking advantage of the concessional rate under Section 50 of the Act as inserted by the Rajasthan Finance Bill, 1963 read with the declaratory provisions appended thereto.

By Order of the Governor,

J.M. LALVANI

Secretary to Government.

[Pub. in Raj. Gaz. Part 4 (c) Date 23-3-68 Page 875 to 878]

Finance (Revenue & Economic Affairs) Department (Revenue Section)

CORRIGENDUM

Jaipur, April 2 1963.

No. F. 5 (40) F.D. (R.T.) 63 I.—In this Department Notifications Nos. F. 5 (40) F.D. (R.T.)/63-II and F. 5 (40) F.D. (R.T.)/63-IV, dated 23rd March, 1963 published in the Rajasthan Gazette Extraordinary dated 23rd March, 1963, for the 'Form of Declaration' in each of the schedules appended thereto, read the following:—

FORM S. T. 17

See rule 25C (I)

DECLARATION

1. Counter Foil.
2. Original.
3. Duplicate.

Book No ...	Serial No. ...	...	...
Name of the office of issue ....	....	....	....
Date of issue....	....	....	....

Seal of issuing Authority.

To,

....	....	....	.... (Seller)
....
....

Certified that the goods.... ordered
for in our purchase order No ... dated.... purchased
from you as per bill/cash memo No. dated.... are
taxable at last point and are for the purpose of—

(i) resale within the State;

(ii) for sale in the course of inter-State trade or commerce;

(iii) for sale in the course of export out of the territory of India. are specified in our certificate of exemption and are intended for use in the manufacture of goods for sale are exempted from tax on the condition of furnishing a declaration.

Name and address of the purchasing dealer (in full) with Registration certificate number, and place of issue.

Particulars of Bill/Cash Memo.

Date....No....Amount:....

Date....

Signature and status of the person signing the declaration.

Note:—

Strike out which is not applicable.

By Order of the Governor,
J.M. LALVANI

Secretary to Government.

[Pub. in Raj. Gaz. Part 4 (c) Dt. 2 4-63—Pag 1]

Jaipur, May 3, 1963

No. F. 5 (40) F.D./RT/63/II.—In pursuance of rule 15 of the Rajasthan Sales Tax Rules, 1955, the State Government is of the opinion that it is expedient in the public interest to do so, hereby makes the following amendment in this Department Notification No. F. 5 (40) FD/RT/63-II dated the 23rd March, 1963, namely :—

AMENDMENT

After the first proviso to clause (b) of the said notification the following further proviso shall be added, namely:—

“Provided further that in the case of sale of eatables such as biscuits, Cakes, Pastry, ice-creams, murabbas etc. by the manufacturers thereof to the keepers of hotels and restaurants to whom Excise & Taxation Department Notification No. F. 21 (7) SR/55, dated the 14-4-1955 applies, the tax shall be payable at the point of sale by the manufacturer himself.”

Jaipur, May 3, 1963

No. F. 5 (40) FD/RT/63/I.—In exercise of the powers conferred by sub-section (2A) of section 7 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), and in supersession of this Department Notification number F. 5 (9) E & T/62, dated 28th November, 1962, the State Government hereby directs that the class of dealers specified in column No. 1 of the Schedule appended hereto shall pay tax at intervals specified in column No. 2 thereof.

SCHEDULE

Column No. 1

Column No. 2

Every dealer whose turnover for the year of accounts relevant to the assessment year, immediately preceding the current assessment year, as assessed or shown in his return, whichever is higher is Rs. 3,00,000/- or more.

Monthly—within 15 days of the close of each month of his year of account.

By Order of the Governor,
J.M. LALVANI
Secretary to the Government.

(Pub. in Raj. Gaz..Part IV (c)-dated 3-5-1963, Page 139-140)

Notification No. F. 5 [109] FD[RT] 63-II.—In pursuance of rule 15 of the Rajasthan Sales Tax Rules, 1955, the State Government hereby orders that the tax, in respect of sale or purchase of “peacock feathers” shall be payable by the last dealer in the series of sales or purchase, as the case may be, by successive dealers, within the State.

[Pub. in Raj. Gaz. Part IV (Ga) Dt. 22-10-1963 Page 540]

ADDENDUM

Jaipur, July 12, 1963.

Notification No. F. 11 (212)ET/61.—Please add the words “excluding Udaipur City Circle” in between the words “Udaipur District,” and “as one” occurring in this Department Notification of even number, dated 10th September, 1962 regarding refixing the area to be administered by the Assistant Commissioner, Excise and Taxation, Udaipur, in connection with the Sales Tax.

[Pub in Raj. Gaz. Dt. 22-8-1963 Part IV (Ga) page 146.]

Notification No. F. 5 (80) FD (RT)/63-1.—In exercise of the powers conferred by clause (cc) of section 2 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), the State Government hereby further specifies ‘Fireworks’ for the purpose of the said clause.

Notification No. F. 5 (80) FD (RT)63-11.—In exercise of the powers conferred by clause (cc) of section 2 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. XXIV of 1954), the State Government hereby further specifies the following goods for the purposes of the said clause, namely:—

- (1) Zeera;
- (2) Dhania;

- (3) Methidana;
- (4) Ajwain;
- (5) Suwa; and
- (6) Fireworks.

[Pub. in Raj. Gaz. Ex. Dt. 16-7-63—Finance (Rev. & Eco. Affairs) Department]

Notification No. F. 5 (121) E & T/62.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so hereby makes the following amendment in this department notification No. F. 5(40) FD (RT)/63 XIII, dated the 2nd March, 1963 published in Rajasthan Gazette, Extraordinary, Part 4 (c), dated the 2nd March 1963, namely:—

AMENDMENT

In column 2 at S. No. 44 of the said Notification the words “and X-Ray apparatus [including parts and accessories thereof] and films required for use therewith.” shall be added at the end.

[Pub. in Raj. Gaz. Ex. Dt. 15-7-63—Finance (Rev. & Eco. Affairs) Department].

Notification No. F. 5 [81] FD [RT] 63 II.—In exercise of the powers conferred by section 5A of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), the State Government hereby further specifies ‘cotton yarn including cotton yarn waste’ for the purpose of the said section.

[Pub. in Raj. Gaz. Finance Department Part IV [Ga] Dt. 26-11-1963 Page 613]

Notification No. F. 14 [82] FD [RT]/63 II.—In exercise of the powers conferred by clause (d) of section 2 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), State Government hereby appoints the Additional Commissioner (Taxation), Excise & Taxation Department, Rajasthan, to be the Additional Commissioner, Sales Tax, Rajasthan.

[Pub. in Raj. Gaz. Part IV (Ga) Dt. 26-10-1963 Page 543]

Notification No. F. 5 (145) FD (RT)/63.—In exercise of the powers conferred by sub-section (v) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is necessary in the public interest so, to do does hereby exempt the sale of Bandhej Odni being ready made garment the value of which does not exceed ten rupees in single piece, from payment of any tax under the said Act.

[Pub. in Raj. Gaz. Part IV (Ga) Dt. 26-10-1963 Page 544.]

Notification No. F. 5 (81) FD/RT/63.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954) the State Government being of opinion that it is expedient in the public interest to do so, hereby cancels this Department Notification No. F. 5 (35) E and T/56 dated the 10th September, 1956;

And further makes the following amendments in the Notifications specified in column No. 2 of the Schedule appended hereto, as mentioned against each in column No. 3 thereof.

SCHEDULE

S.No.	Number and date of Notifications	Amendments
1	2	3
1.	F 21 (7) SR/55 dated the 14th April, 1955	(a) At Serial No. 5 the words 'Ivory' and "and" shall be deleted. (b) Serial No. 9 and 17 shall be deleted.
2.	F. 5 (33) E & T/56 dated the 20th August, 1958.	Part (b) of the notification shall be deleted.

Notification No. F. 5 (109) FD/[RT]/63-I.—In exercise of the powers conferred by section 5A of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act No. XXIX of 1954], the State Government hereby further specifies "peacock feathers" for the purposes of the said section.

[Pub. in Raj. Gaz. Part IV (Ga) Dt. 22-10-63—Page 540]

Notification No. F. 5 [122] E & T/62.—In exercise of the powers conferred by sub-section [2] of section 4 of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act 29 of 1954], the State Government being of the opinion that it is necessary in the public interest to do so, hereby exempts the sale of Misri, Batasa, Makhana and toys made of sugar, from payment of tax payable under the said Act.

[Pub. in Raj. Gaz. Part IV [Ga] Dt. 5-12-63 Page 477]

Notification No. F. 5 [113] FD [RT] 63.—In exercise of the powers conferred by the second proviso to section 5 of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act 29 of 1954], the State Government being of the opinion that it is expedient in public interest to do so, hereby provides that with immediate effect the rate of sales tax payable by a dealer in respect of explosives used in mining operations shall be 2%

[Pub. in Raj. Gaz. Ex. Part IV [Ga] Dt. 17-12-63]

Notification No. F. 5 [153] FD [RT]63.—In exercise of the powers conferred by sub-section [2] of section 4 of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act 29 of 1954], the State Government being satisfied that it is necessary in the public interest so to do, hereby exempts from tax all the purchases of stores and supplies to be made in Rajasthan by Indian Aid mission, Nepal for use in Indian Aided projects in Nepal, with immediate effect.

[Finance [Rev. and Eco. Affairs] Department Notification dated 20-12-63 Pub. in Raj. Ex. Gaz. Dt. 20-12-63 Page 1209]

Notification No. F. 10 [60] STCS /63/432.—The last date of submission of return, calling Statistics of Commoditywise sales from the Registered Dealers in the State, called for vide Notice No. F. 10 [60] STCS/63/3210, dated 31-12-63 is hereby extended up to the 20th February, 1964.

[Pub. in Raj. Gaz. Excise and Taxation Department Part II [Ka] dated 13-2-1964].

Notification No. 5 [42] FD [RT]/64-I.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act 29 of 1954] and in partial modification of Notification No. F. 5 [40] FD/R&T/63-XIII, dated March 2, 1963, the State Government, being of the opinion that it is expedient in public interest to do so, hereby provides that with immediate effect, the rate of tax payable by a dealer in respect of goods specified in column 2 of the list annexed hereto shall be as shown against them in column 3 of the said list.

LIST

S.No. 1	Description of goods 2	Rate of tax. 3
1.	Bullion [gold or silver]	2%
2.	Dressed hides and skins	2%
3.	Ornaments made of silver excluding imitation silver	2%
4.	Tyres and tubes of tractors	6%
5.	All kinds of plastic goods and goods made of similar substance including celluloid, plastic rubber, bakelite, polythene, plastic sheets and fabrics and articles made of such sheets and fabrics.	7%

Notification No. F 5 [42] FD [RT] 64-II.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act 29 of 1954], the State Government being of the

opinion that it is necessary in the public interest so to do, does hereby exempt from payment of tax the sale of the following goods, namely:—

- [i] All goods on which duty is levied under the Rajasthan Excise Act, 1950 except Indian Made Foreign Liquor as defined for the purposes of the Rajasthan Excise Act, 1950
- [ii] All goods on which duty is levied under the Indian Opium Act, 1878 and 1857 as applied to Rajasthan.
- [iii] Bhang, and
- [iv] Ganja (Hemp drug) :

Provided the dealer claiming exemption obtains an Exemption Certificate on payment of an annual fee of Rs. 10/-.

Notification No F. 5 [185] FD [RT]/ 63.—In exercise of the powers conferred by clause (cc) of section 2 of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act 29 of 1954], the State Government hereby further specifies “marble in all its forms” for the purpose of the said clause.

[Finance [Revenue and Economic Affairs] Department [Rev. Sec.] Notification dated 16-1-64 published in Raj. Gaz. Part IV [Ga] dated 20-2-64 page 671 [18].

Notification No. F 5 (194) FD (RT) 63.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in public interest to do so, hereby exempts the sale of ‘moodas’ (reed chairs) from payment of tax, payable under the said Act, on the condition that the dealer claiming exemption thereunder, holds a valid certificate of exemption for which a fixed fee of Rs. per year or part thereof is fixed.

Notification No. F 5 (6) FD (RT) 64-I.—In exercise of the powers conferred by section 5A of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby further specifies “GUR” for the purpose of the said section.

Notification No. F. 5 (6) FD (RT) 64-II.—In exercise of the powers conferred by section 5A of the Rajasthan Sales Tax Act 1954 (Rajasthan Act 29 of 1954), the State Government hereby further specifies ‘bones of animals, horns and hoofs in all their forms except their meal used as manure’ for the purposes of the said section.

Notification No. F. 5 (199) FD/RT/63.—In exercise of the powers conferred by clause (b) of section 2 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby authorises all the Deputy Commissioners except Deputy Commissioner, Sales Tax (Appeals) in Rajasthan to make assessment of Tax under the said Act with immediate effect.

[Pub. in Raj Gaz. Ex. Part IV (Ga) Dt. 20-2-1964]

Notification No. F. 5 (42) FD(RT)/64.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954) and in partial modification of Notification No. F. 5 (42) FD (RT)/64-I, dated March 6, 1964, the State Government, being of the opinion that it is expedient in public interest to do so, hereby provides that with immediate effect, the rate of tax payable by a dealer in respect of goods specified in column 2 of the list annexed hereto shall be as shown against them in column 3 of the said list.

LIST

S.No.	Description of goods	Rate of tax.
1.	Bullion (gold or silver)	1%
2.	Ornaments made of silver excluding imitation silver.	1%

Notification No. F. 5 42 FD (RT)/64-II.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in public interest to do so, hereby provides that with immediate effect the rate of tax payable by a dealer in respect of kattha shall be two per cent.

[Finance (Revenue and Economic Affairs) Department, Revenue Section Notification, dated 8-4-64, published in Rajasthan Extraordinary Gazette Part 4 (Ga.) page 22, dated 8-4-64]

Notification No. F 5 (40)/FD/(RT)/64.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so hereby makes the following amendment in this Department's Notification No. F. 5 (41) E&T/61 dated the 19th June, 1961, namely:—

AMENDMENT

In the said notification after the word 'leather' appearing within the brackets the words 'or Iron' shall be added.

Notification No. F 5 (140) FD/RT/63.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954) and in supersession of Excise and Taxation Department Notification No. D. 6788/F. 5 (72) ET/59, dated the 24th November, 1959, the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts the "Keepers of hotels and restaurants" from the tax imposed by the said Act on the following conditions, namely:—

- (a) the person claiming exemption holds a valid certificate of exemption ;

(b) the certificate of exemption shall cover turnover only of cooked food, eatables and non-alcoholic drinks and beverages, sold otherwise than in sealed packing, containers, tins or bottles etc. prepared from raw materials on which tax has already been paid either under Rajasthan Sales Tax Act, 1954 or Central Sales Tax Act, 1956;

(c) the person claiming exemption pays on the basis of his turnover in respect of which exemption is claimed in accordance with clause (b) above, the following fee in advance of his year of accounts:—

(i) If the turnover exceeds Rs. 15000/- but does not exceed Rs. 20,000/-	....	....	....	Rs. 200/-
(ii) If the turnover exceeds Rs. 20,000/- but does not exceed Rs. 30,000/-	....	....	....	Rs. 300/-
(iii) If the turnover exceeds Rs. 30,000/- but does not exceed Rs. 40,000/-	..	....	....	Rs. 400/-
(iv) If the turnover exceeds Rs. 40,000/- but does not exceed Rs. 50,000/-	....	....	....	Rs. 500/-
(v) If the turnover exceeds Rs. 50 000/- for every 5,000/- or part thereof	....	....	....	Rs. 50/-

(Finance Department Notification, dated 21-4-63, published in Raj. Gazette Extraordinary, Part IV (Ga) dated 21-4-1964).

Notification No. F. 5 (164 FDIRT/63.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in public interest to do so, hereby makes the following amendments in this Department Notification No. F. 5 (40) FD/R & T/63-XIII, dated the 2nd March, 1963, namely:—

AMENDMENT

In the list annexed to the said notification:—

1. at serial No. 63, between the words "Polish" and "Paint brush" the words "other than boot polish" shall be inserted;

2. after the existing serial No. 65, the following serial No. shall be added namely:—

"66 Boot Polish.... 7%"

(Pub. in Raj. Gaz. Ex.—Part IV (Ga)—dated 24-9-1964)

Notification No. F. 5 (50)/FD/RT/64.—In exercise of the powers conferred by sub section (2) of section 4 of the Rajasthan Sales Tax Act (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is necessary in the public interest so to do, hereby exempts the purchase of old/second hand ornaments from payment of tax under section 5A of the said Act on the condition that they are used within the State in the

manufacture of other ornaments for sale within the State or in the course of inter—State trade and that the dealer claiming exemption holds a valid certificate of exemption for which a fee of Rs. 10/-for a year or part thereof is prescribed.

[Pub. in Raj. Gaz. Ex. Part IV (Ga) dated 8-10-1964]

Notification No. F. 5 (40) FD/RT/63.—In exercise of the powers conferred by sub-section (2A) of section 7 of the Rajasthan Sales Tax Act, 1954, (Rajasthan Act XXIX of 1954) and in supersession of this Department Notification No. F. 5 (40)/FD/RT/63, dated the 6th July, 1963, the State Government hereby directs that in relation to the tax payable upto and for the month of November, 1964 and thereafter, the class of dealers specified in column No. 1 of the schedule appended hereto shall pay tax at intervals specified in column No. 2 thereof.

SCHEDULE

Column No. 1	Column No. 2
Every dealer whose turnover for the year of accounts relevant to the assessment year, immediately preceding the current assessment year; as assessed or shown in his return, whichever is higher, is Rs. 50,000 or more.	Monthly—within 21 days of the close of each month of his year of Account.

[Pub. in Raj. Gaz. Part IV (Ga) dated 20-11-1964].

Notification No. F. 5 (42) FD (RT)/64-IV.— In pursuance of rule 15 of Rajasthan Sales Tax Rules, 1955, the State Government hereby orders that the tax in respect of sale of Indian Made Foreign Liquor, as defined for the purposes of the Rajasthan Excise Act, 1950, shall be payable at the last point in the series of sales by successive dealers.

[Finance (Revenue and Economic Affairs), Department (Revenue Section), Notification dated 6-3-64, Pub. in Raj. Extraordinary Gazette, Part IV (Ga), Page 1295, dated 6-3.64].

Finance (Rev.& Eco. Affairs) Department
(Revenue Section)

Jaipur, December 18, 1964

Notification No. F.5 (118) F &T./60.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby makes the following amendment in Excise & Taxation Department Notification No. F. 5 (51) E.& T./58, dated the 1st April, 1958 published in Rajasthan Gazette, Extraordinary, Part IV-C, dated the 1st April, 1958, namely:—

AMENDMENT

In the said notification, the following explanation shall be added, namely:—

“Explanation:—For the purposes of this notification, “betel leaf” does not include paan (processed betel), this is to say, paan to which katha, chuna, supari, etc., have been applied.”

[Pub. in Raj. Gaz. Ex. 4 (Ga)-Dt. 18-12-64]

Office Of The Additional Commissioner Commercial
Taxes Rajasthan, Jaipur

Jaipur, November 27, 1964.

Notification No. F. 102 (RPGT) ST/64/211.—In exercise of powers conferred under Rule 7 of the R. P. G. T. Rules, 1959, it is hereby notified that the old tickets and receipts which do not conform to the forms prescribed by Rules 4 and 5 of the said rules respectively shall not be used after 31st December, 1964.

[Pub. in Raj. Gaz. 4 (Ga)-Dt. 24-12-64]

Finance (Revenue & Economic Affairs)
Department

(Revenue Section)

Jaipur, November 20, 1964.

Notification No. F. 5 (40) FD/RT/63—In exercise of the powers conferred by sub-section (2A) of Section 7 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954) and in supersession of this Department Notification No. F 5 (40)/FD/RT/63. dated the 6th July, 1963, the State Government hereby directs that in relation to the tax payable up to and for the month of November, 1964 and thereafter, the class of dealers specified in column No. 1 of the schedule appended here to shall pay tax at intervals specified in column No 2 thereof.

SCHEDULE

Column No. 1

Column No. 2

Every dealer whose turnover for the year of accounts relevant to the assessment year, immediately preceding the current assessment year, as assessed or shown in his return, whichever is higher, is Rs 50,000 or more.

Monthly—within 21 days of the close of each month of his year of Account

[Pub. in Raj. Gaz. Ex. 4 (Ga)-Dt 20-11-64]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

CORRIGENDUM

Jaipur, January 6, 1965.

No. F. 5 (108)/ET./58.—In Excise and Taxation Department Notification No. F. 5 (108) ET/58, dated the 1st November, 1961 published in Rajasthan Gazette, Extraordinary, part IV-C, dated the 1st November, 1961 at page 201 in rule 20, for figures "28" read "4".

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 6-1-65]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, March 6, 1965.

Notification No. 5 (26) FD (CT)/65.I.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), the State Government, being of the opinion that it is expedient in the public interest to do so, hereby provides that with immediate effect the rates of Sales Tax payable by a dealer in respect of Medicines, drugs, and Pharmaceutical preparations of all sorts shall be 4%.

[Pub. in Raj. Gaz. 4 (Ga)—Dt. 6-3-65—Page 819]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, March 6, 1965

Notification No F. 5(26).FD [CT]/65. II.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in public interest to do so, hereby directs that in the Excise and Taxation Department Notification No. F. 21 [7] SR/55 dated the 14th April, 1955, the following brackets, figures and words shall be omitted, namely:—

[14] Hand made utensils made of any metal when sold by the maker of such utensils himself or by any other member of his family, provided the maker of the utensils does not employ paid labour or use power at any stage for making the utensils; or when sold by a Co-operative Society registered under law.

This shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4 [Ga]—Dt. 6-3-65—Page 819]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, March 6, 1965.

Notification No. F. 5 (26) FD (CT)/65-IV.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales

Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby makes the following amendment in this Department Notification No. F. 5 (42) F.D. (RT)/64-II, dated the 6th March, 1964, published in Rajasthan Rajpatra Extra-Ordinary Part IV-C dated the 6th March, 1964, hereinafter referred to as the said Notification, namely:—

AMENDMENT

In the said Notification clause (ii) shall be deleted.

This shall have immediate effect.

[Pub.in Raj. Gaz Ex. 4 (Ga)-Dt. 6-3-65--Page 820]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, March 6, 1965.

Notification No F. 5 (26) FD.(CT)/65 V.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government, being of the opinion that it is expedient in public interest to do so, hereby provides that, with immediate effect, the rate of tax payable by a dealer in respect of Opium as defined in section 3 of the Opium Act, 1878 (Central Act 1 of 1878) shall be ten per cent.

[Pub. in Raj. Gaz. Ex. 4 (Ga)--Dt. 6-3-65-Page 820]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, April 15, 1965.

Notification No. F. 5 (26) FD/CT/65.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act XXIX of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby provides that with immediate effect the rate of sales tax payable by a dealer in respect of all kinds of gota, gota kinari, salma sitara, and badla shall be 2%

[Pub. in Raj. Gaz. Ex. 4 [Ga] Dt. 15 4-65-Page 15]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, April 15, 1965.

Notification No F [118]/E&T/60 —In exercise of the powers conferred by sub-section [2] of section 4 of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act XXIX of 1954], the Government of Rajasthan being of the opinion that it is necessary in the public interest to do so, hereby exempt the sale of Paan [processed betel, that is to say, paan of which katha, chuna, supari etc have been applied] from tax on the condition that the dealer claiming exemption holds a valid certificate of exemption for which a fixed annual fee of Rs. 10/-is hereby prescribed.

[Pub. in Raj. Gaz. Ex. 4 [Ga]-Dt. 15-4-65—Page 16]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, May 4, 1965

Notification No. F. 5 (140) FD (RT)/63.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in public interest to do so, hereby makes the following amendment in this Department Notification of even number dated 21st April, 1964 published in Rajasthan Gazette Part IVC, dated the 21st April, 1961, namely:—

AMENDMENT

In the said Notification, for clause (c), the following clause (c) shall be substituted, namely:—

“(C) - the person claiming exemption pays on the basis of his turnover in respect of which exemption is claimed in accordance with clause (b) above, the following fee in advance of his year of accounts—

- | | |
|---|------------|
| (i) If the turnover does not exceed Rs. 15,000/- | nil |
| (ii) If the turnover exceeds Rs. 15,000/- but does not exceed Rs. 20,000/-, | Rs. 200/- |
| (iii) If the turnover exceeds Rs. 20,000/-, but does not exceed Rs. 30,000/- | Rs. 300/- |
| (iv) If the turnover exceeds Rs. 30,000/-, but does not exceed Rs. 40,000/- | Rs. 400/- |
| (v) If the turnover exceeds Rs. 40,000/-, but does not exceed Rs. 50,000/- | Rs. 500/- |
| (vi) If the turnover exceeds Rs. 50,000/- for every Rs. 5 000/- or part thereof | Rs. 50/-,, |

[Pub. in Raj. Gaz. Ex. 4 (Ga) Dt. 4-5-65 Page 48]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, May 5, 1965

Notification No. F. 5 (92) FD/RT/63.—In exercise of the powers conferred by sub-section (1) of section 22A of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby makes the following amendments in this Department Notification No. F. 5 (92) FD/RT/63, dated the 21st August, 1963 published in the Rajasthan Gazette, Extraordinary, Part IV-C, dated the 21st August, 1963, namely :—

AMENDMENTS

In the Schedule appended to the said Notification,—

1. entries occurring at serial number 5, 9 and 11 shall be deleted; and
2. for the word ‘Shahbad’ occurring at serial number 13 under column No. 2, the word ‘Kasba Thana’ shall be substituted.

[Pub. in Raj. Gaz. 4 (Ga)-Dt. 17-6-65 Page 240 (10)]

Finance Department
(Commercial Taxes Section)

Jaipur, May 29, 1965

Notification No. F. 5 (79) FD/CT/65.—In exercise of the powers conferred by rule 6 of the Rajasthan Sales Tax Rules, 1955, the State Government hereby fixes the Jurisdiction of the following Deputy Commissioners Commercial Taxes (Appeals), as described against each in column No. 3 of the Schedule appended hereto :

SCHEDULE

S.No. 1	Appellate authority 2	Jurisdiction 3
1.	Deputy Commissioner, Commercial Taxes (Appeals), Jaipur.	The revenue districts of Jaipur, Alwar, Bharatpur, Sikar, Jhunjhunu, Bikaner, Churu and Ganganagar.
2.	Deputy Commissioner, Commercial Taxes (Appeals), Ajmer.	The revenue districts of Ajmer, Bhilwara, Nagaur, Tonk, Sawai Madhopur, Kota, Bundi and Jhalawar.
3.	Deputy Commissioner, Commercial Taxes (Appeals), Udaipur.	The revenue districts of Udaipur, Chittor, Dungarpur, Banswara, Jodhpur, Jaisalmer, Sirohi, Jalore, Barmer and Pali.

[Pub. in Raj. Gaz. 4 (Ga) Dt. 22-7-65 Page 264]

Finance (Revenue & Economic Affairs)
Department

(Commercial Taxes Section)

Jaipur, September 18, 1965

Notification No. F 5 (111) FD (CT) 65.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan XXIX of 1954), the State Government being of the opinion that it is expedient in public interest to do so, hereby exempts from tax under the said Act the sale and purchase of the following goods namely:—

- (i) husk of food grains and of pulses,
- (ii) writing chalks and crayons, and
- (iii) fresh flowers.

subject to the condition that the goods are recorded in the registration certificate of the dealer claiming the said exemption.

[Pub. in Raj. Gaz. Ex. 4 (Ga) Dt. 18-9-65 Page 366]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, November 2, 1965.

Notification No. F. 5 (155) FD (CT)/65 I.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 the State Government, being of the opinion that it is expedient in the public interest, to do so, hereby withdraw exemptions from payment of tax in respect of the sale of goods mentioned in column No. 2 of the list appended hereto, granted under Government Notifications mentioned in column No. 3 of the said list.

LIST

S.No.	Description of goods	Particulars of notifications.
1.	Unset cut and uncut precious stones real or synthetic	F. 21 (7) S. R./55, dated the 14th April, 1955
2.	All articles made of ivory	F. 21 (7) S. R./55, dated the 14th April, 1955
3.	Papad	D. 7415/59/. F.5 (43) ET/59, dated the 29th February, 1960.
4.	Maida, Suji and edible oils	F.5 (40)FD (RT) 65. V, dated the 23rd March, 1963.

This notification shall have immediate effect.

[Pub. in Raj. Gaz. Ex.4 (Ga)—Dt. 2-11-65—Page 797]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, November 2, 1965

Notification No. F. 155 (FD) (CT) 65-III.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the Government of Rajasthan, being of the opinion that it is expedient in the public interest to do so, hereby exempts from tax the sale of articles made of ivory when sold by the person making the articles himself, provided he does not use power or employ any paid labour at any stage in making these articles.

This notification shall have immediate effect.

[Pub. in Raj. Gaz. Ex.4 (Ga)—Dt. 2-11-65—Page 799]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, November 2, 1965.

Notification No. F. 5(155) FD (CT)/65-IV.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan

Act No. 29 of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, hereby provides that with immediate effect the rate of tax payable by a dealer in respect of the goods specified in column 2 of the list annexed hereto shall be as shown against them in column 3 of the said list.

LIST

S.No.	Description of goods	Rate of tax
1	2	3
1.	Bullion (Gold or Silver)	1%
2.	Iron ore	1%
3.	Ornaments made of Silver (not including imitation silver except goods mentioned at S. No. 27(b)	1%
4.	Cereals and pulses in all forms (including Atta, Maida, Suji and Bran)	
	(a) 'Bajra' 'Jowar' and 'Maiza'	1%
	(b) Others (including 'Gawar')	2%
5.	Bread	2%
6.	'Papad'	2%
7.	Dressed hides and skins	2%
8.	Raw hides and skins	2%
9.	Raw wool	2%
10.	Goat hair	2%
11.	Mica ...	2%
12.	Distilled water	2%
13.	Tractor and spare parts	2%
14.	Sewing thread	2%
15.	Cotton yarn excluding cotton yarn waste	2%
16.	Cotton yarn waste	2%
17.	Cotton, that is to say all kinds of cotton (indigenous or imported) in its manufactured or unmanufactured state whether ginned or unginned, baled, pressed or otherwise but not including cotton waste	2%
18.	Oil seeds	2%
19.	Coal, including coke in all its forms	2%
20.	Iron and steel, that is to say	2%
	(a) pig iron and iron scrap;	
	(b) iron plates sold in the same form in which they are directly produced by the rolling mill;	
	(c) steel scrap, steel ingots, steel billets, steel bars and rods;	
	(d) (i) steel plates, (ii) steel sheets, (iii) sheet bars and tin bars, (iv) rolled steel sections, (v) tool alloy steel	Sold in the same form in which they are directly produced by the rolling mill.

21.	Iron dust and iron and steel defective	...	...	2%
22.	Jute, whether baled or otherwise	....	....	2%
23.	Explosives used in minning operation	....	....	2%
24.	'Kattha'	....	....	2%
25.	Ornaments made of gold (not including imitation gold) except goods at S. No. 27(b)	...	....	2%
26.	All kinds of 'Gota', 'Gota-kinari', 'Salma', 'Sitara' and 'Badla'	...	....	2%
27.	(a) Gems and stones, whether precious, semi-precious or imitation; and pearls, whether real, cultured or imitation	...	....	5%
	(b) Jewellery and imitation Jewellery consisting wholly or partly of all kinds of gem, stones or pearls mentioned at (a) above	....	....	5%
28.	All articles made of gold and silver other than ornaments and Jewellery	....	....	5%
29.	All plants and equipments and their accessories (including service meters) required for generation, transmission or distribution of electric power	...	....	5%
30.	All articles made of ivory	....	....	5%
31.	All edible oils excluding the following :—	....	....	5%
	(i) Hydrogenated oils (including Vanaspati)			
	(ii) Palm oil and refined coconut oil; and			
	(iii) edible oils as specified at S. No. 17 of the schedule to the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954)			
32.	Palm oil and refined coconut oil	—	....	7%
33.	Powerine	....	....	7%
34.	Kerosene oil	....	....	7%
35.	Lubricants	....	....	7%
36.	Dry fruits	....	....	7%
37.	Tea, coffee, chicory and cocoa	....	....	7%
38.	Matches	....	....	7%
39.	Glass bangles	....	....	7%
40.	Glass Chimneys of lamps and lanterns	....	....	7%
41.	Glass phials	....	....	7%
42.	Woollen goods including woollen hosiery, woollen yarn and woollen thread but excluding knitting wool and woollen fabrics as specified at S. No. 18 of the schedule to the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954)	....	....	7%
43.	Pure silk and goods of all types made of such silk, but excluding pure silk fabrics covered by S. No. 18 of the Schedule to the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954)	....	....	7%
44.	All kinds of leather goods except foot-wear	....	....	7%
45.	All kinds of goods (including sheets and fabrics) made of plastic or of similar substances including celluloid, plastic rubber, bakelite and polythene	....	....	7%

46.	Boot polish	....	....	....	....	7%
47.	Bricks and tiles	....	....	....	....	7%
48.	Bicycles, tricycles, cycle-rickshaws and other cycle combinations and parts, accessories and tubes and tyres thereof	....	....	....	....	7%
49.	Cement including articles made of cement	....	....	....	....	7%
50.	Chemicals including acids	....	....	....	....	7%
51.	Tyres and tubes for vehicles other than motor vehicles, and for trailers of all kinds	....	....	....	....	7%
52.	Tyres and tubes for tractors	....	....	....	....	7%
53.	'Gur'	....	....	....	....	7%
54.	All kinds of metal and metal alloy utensils and vessels, excluding those made of stainless steel	....	....	....	....	7%
55.	Fountain pens, stylograph pens, ball-pens and propelling pencils	....	....	....	....	7%
56.	Foot-wear	....	....	....	....	7%
57.	Hydrogenated oil including 'Vanaspati'	....	....	....	....	10%
58.	Motor vehicles including chasis of motor vehicles motor bodies, motor tyres and tubes and spare parts and accessories of motor vehicles but excluding tractors, their tyres and tubes and spare parts and accessories	....	....	....	....	10%
59.	Motor cycles and motor cycle combinations, motor scooters, motorettes, and tyres, tubes and spare parts and accessories of motor cycles, motor cycle combinations, motor scooters and motorettes	....	....	....	....	10%
60.	Wireless reception instruments and apparatus, radios and radio gramophones, electrical valves, accumulators, amplifiers and loud-speakers and spare parts and accessories thereof	....	....	....	....	10%
61.	Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment lenses, films and parts and accessories required for use therewith	....	....	....	....	10%
62(a)	Photographic and other cameras and enlargers; lenses, films and plates, paper and cloth and other parts and accessories required for use therewith and X-ray apparatus (including parts and accessories thereof) and films required for use therewith.	....	....	....	....	10%
	(b) Photographic Print	....	....	....	....	10%
63.	All kinds of clocks, time-pieces and watches and parts and accessories thereof	....	....	....	....	10%
64.	Iron and steel safes; almirahs and treasure chests	....	....	....	....	10%
65.	Cigarette cases and lighters	....	....	....	....	10%
66.	Dictaphone and other similar apparatus for recording sound and spare parts and accessories thereof	....	....	....	....	10%
67.	Sound transmitting equipment including telephones and loud-speakers and spare parts thereof	....	....	....	....	10%

68.	Binoculars, telescopes, and opera glasses	10%
69.	Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof	10%
70.	Gramophones, records and needles including spare parts and accessories of gramophones	10%
71.	Refrigerators, air conditioning and other cooling plants and apparatus and components and parts thereof	10%
72.	Potash, fireworks, crackers and other explosives, except explosives as specified at S. No. 23	10%
73.	Arms and weapons including rifles, revolvers, pistols and ammunition and accessories thereof	10%
74.	All kinds of furniture including upholstered and metal furniture, cabinetwares and office equipment	10%
75.	Pile carpets	10%
76.	Perfumery, Cosmetics and all toilet articles including toilet soaps, tooth paste including manjan, combs, brushes, perfumed hair oil etc.	10%
77.	All types of sanitary goods and fittings and all types of pipes and pipe fittings	10%
78.	Articles and wares made of stainless steel	10%
79.	All kinds of electrical goods, including torches, cells, casings, microphones, electric fans, lighting bulbs, electrical earthenware, electrical porcelainware and other accessories excluding goods mentioned at S. No. 29	10%
80.	Dyes, paints and varnishes, glue, polish other than boot-polish, paint-brush, sandpaper, turpentine oil, enamels and white oil	10%
81.	All kinds of eatables and non-alcoholic potable liquids such as biscuits, syrups, aerated waters, distilled juices (Ark), jams (Chatni, Murabbas), fruit juices, essences, gulkand etc. packed in tin or bottles or plastic containers or sealed packings of any kind	10%
82.	Opium as defined under section 3 of the Opium Act, 1878 (Central Act No. 1 of 1878)	10%
83.	Foreign and India-made Foreign liquor as defined for the purposes of the Rajasthan Excise Act, 1950 (Rajasthan Act 2 of 1950)	10%
84.	Table cutlery including knives, forks and spoons	10%
85.	Vacuum flasks of every description including hot water, ice and food jars, ice boxes or containers and thermos flasks	10%
86.	All types of crockery	10%
87.	All articles made of glass, except glasses for spectacles and goods mentioned at S. Nos. 39 to 41	10%

88.	Chinawares and glazed earthen wares and articles made of porcelain	....	....	10%
89.	All goods not covered by S. No. 1 to 88	....	....	6%

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dated 2-11-65—Page 799]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, November 4, 1965

Notification No. F. 5 (155) FD (CT)/65.—In exercise of the powers conferred by section 5-B of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government, being, of the opinion that it is expedient in the public interest to do so, hereby cancels this Department Notification No. F. 5 (40) FD/RT/63, dated the 18th March, 1963 and notifies that the tax shall be payable on the purchase of the following classes of live-stock at the rate of 5% of the purchase price thereof on the point of last purchase within the State preceding the export of the animal to a place outside the State :—

(1) Bulls, bullocks and bull calves; and

(2) Buffaloes, sheep, goats, camels, donkeys, mules, horses and pigs (both males and females of each class including their young ones)

This notification shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 4-11-65—Page 806]

Finance (Revenue and Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, January 17, 1966.

Notification No. F. 5 (158) FD (CT)/65:—Whereas, with a view to prevent or check evasion of tax in any place or places within the State, the State Government considers it necessary so to do;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 22-A of the Rajasthan Sales Tax Act, 1954, the State Government hereby directs that—

(a) In the schedule to Government Notification No. F. 5(92) FD (RT)/63 dated the 21st August, 1963, published in Rajasthan Gazette, Extra-ordinary, Part IV-C, dated the 21st August, 1963, the entry at serial number 17 shall be deleted; and

(b) a check-post at Saloda, District Sawai Madhopur, shall be set up.

This notification shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 17-1-66—Page 1077]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, March 9, 1966.

Notification No. 5 (25) FD (CT)/66-I.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, hereby provides that with immediate effect the rate of tax payable by a dealer in respect of 'ghee' and butter shall be three percent.

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 9-3-66—Page 1191]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, March 9, 1966.

Notification No. F. 5 (25) FD (CT)/66-II.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the Government of Rajasthan being of the opinion that it is expedient in the public interest to do so, hereby directs that the following amendment shall be made in the Notification No. F.5 (155) FD (CT)/65- IV, dated 2nd. November, 1965.—

AMENDMENT

For the existing entry against S. No. 31 in column No. 2 of the list annexed to the said notification, the following entry shall be substituted, namely:—

“All edible oils excluding the following:—

- (i) Hydrogenated oil (including vanaspati); and
- (ii) Palm oil and refined coconut oil,”

This shall have immediate effect.

Clarificatory Note:—

The following is a clarificatory note and does not form part of this notification:—

As a result of the above notification the edible oils produced in indigenous Kohlus or Ghanis worked by animal or human agency when sold by owners only of such Kohlus or Ghanis which were previously exempted, will now be taxable at the rate of 5 per cent.

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 9-3-66—Page 1191]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, March 9, 1966

Notification No F. 5 (25) FD (CT)/66-III.—In exercise of the powers conferred by section 5—B of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954) and in supersession of Notification No. F. 5.(155)

FD (CT)/65, dated the 4th November, 1965, the State Government being of the opinion that it is expedient in the public interest to do so, hereby notifies that the rate of tax on the purchase of—

- (i) bulls, bullocks and bull calves, and
- (ii) buffaloes, sheep, goats, camels, donkeys, mules, horses and pigs (both males and females of each class including their young ones),

shall be five percent of the purchase price and further notifies that such tax shall be leviable—

(a) in case the purchase of such animals takes place in any cattle fair, at the point of last purchase in such fair; and

(b) in cases other than those covered by clause (a) above, at the point of purchase inside the State immediately preceding the export of the animals to a place outside the State :

Provided that purchase of an animal in respect of which tax has already been paid under clause(a) shall not be liable to tax under clause (b).

This shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4 (Ga) Dt. 9.3.66 Page 1192]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, March 16, 1966

Notification No. F. 5 (25) FD (CT)/66-I.—In exercise of the powers conferred by clause (ccc) of section 2 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the Government of Rajasthan hereby directs that the following amendment shall be made in the Government Finance (Revenue & Economic Affairs) Department (Revenue Section), Notification No. F. 5 (51) E & T/62, dated November 21, 1962, namely:—

AMENDMENT

In the said Notification, in the existing entry against S. No. 1, the expression "but excluding raw hides & skins" shall be added at the end.

This notification shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4 (Ga) Dt. 16-3-66 page 1211]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, March 16, 1966

Notification No. F. 5 (25) FD (CT)/66-II.—In exercise of the powers conferred by section 5-B of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, cancels this Department Notification No. F. 5 (25) FD (CT)/66-III, dated March 9, 1966 and notifies that the tax shall be payable on the purchase of the following classes of

live-stock at the rate of 5% of the purchase price thereof on the point of last purchase within the State preceding the export of the animal to a place outside the State—

(1) Bulls, bullocks and bull calves; and

(2) Buffaloes, sheep, goats, camels, donkeys, mules, horses and pigs (both males and females of each class including their young ones),

This Notification shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 16-3-66—Page 1216]

Finance [Revenue & Economic Affairs] Department

(Commercial Taxes Section)

Jaipur, March 16, 1966

Notification No. F 5 (25) FD (CT)/66-V.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act 29 of 1954], the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts from tax the sale of 'edible oil', produced in indigenous Kolhu or Ghani (without employing electricity or any other power at any stage), by the person owning such indigenous Kolhu or Ghani and dealing exclusively in the produce of such indigenous Kolhu or Ghani.

This shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4 (Ga) Dt. 16-3-66, page 1217]

Finance (Revenue & Economic Affairs) Department

[(Commercial Taxes Section)]

Jaipur, March 16, 1966

Notification No. F. 5-[25] FD (CT)/66-VII.—In exercise of the powers conferred by sub-section [2] of section 4 of the Rajasthan Sales Tax Act, [Rajasthan Act 29 of 1954], the State Government being of the opinion that it is expedient in the public interest to do so, exempts from tax the sale, for recutting or reshaping, of 'Gems—whether 'precious or semi-precious'—[hereinafter referred to as such goods] on the condition that the selling dealer claiming the exemption obtains a declaration from the purchasing dealer in the form appended hereto to the effect that such goods are being purchased for the purpose of recutting or reshaping and will, after recutting or reshaping, be sold within the State or in the course of inter State trade or commerce;

And in pursuance of rule 15 of the Rajasthan Sales Tax Rules, 1955 the State Government hereby notifies that the tax on the sale of 'Gems and stones—whether precious, semi-precious or imitation and pearls, whether real, cultured or imitation' shall be payable at the last sales by successive dealers.

DECLARATION FORM

No.... Date of Issue....
 [Name of selling dealer]
 [Address of selling dealer]
 [Registration Certificate No. & Date of selling dealer].

Certified that the goods ordered for in our purchase order No
 dated and purchased from you as per cash/
 credit Memo[s] detailed below, are being purchased for the purpose of
 recutting and re-shaping and will, after recutting and reshaping, be sold
 within the State or [ii] in the course of inter State trade or commerce

Particulars of cash/credit Memo.

No.	Date	Amount	
		[In figures]	[In words]
1.			
2.			
3.			
4.			
5.			

[i] Signature of purchasing dealer
 [ii] Status (of person signing)
 [iii] R/C No. dated
 [of purchasing dealer]

This shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4 (Ga) Dt. 16-3-66-Page 1219]

Finance (Revenue & Economic Affairs] Department
 [Commercial Taxes Section]

Jaipur, April 18, 1966

Notification No. F. 5 (25) FD [CT]/66-I.—In exercise of the powers
 conferred by clause (ccc) of section 2 of the Rajasthan Sales Tax Act, 1954
 (Rajasthan Act 29 of 1954), the Government of Rajasthan hereby directs
 that for the existing entry against S. No. 1 in the Government Finance
 [Revenue and Economic Affairs] Department [Revenue Section], Notifica-
 tion No. F. 5 (51) E & T/62, dated November 21, 1962, the following
 entry shall be substituted, namely:—

“Dressed hides and skins except those dressed by hand”

This notification shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4 [Ga] Dt. 18-4-66] page 121

Finance (Revenue & Economic Affairs) Department
 (Commercial Taxes Section)

Jaipur, April 18, 1966

Notification No. F. [25] FD [CT]/66-II.—In exercise of the powers
 conferred by sub-section 4 of the Rajasthan Sales Tax Act, 1954 (Rajas-
 than Act 29 of 1954), the State Government being of the opinion that it

is expedient in the public interest to do so, hereby exempts from tax the sale or purchase chhaachh [that is to say highly diluted curd from which butter has been extracted].

[Pub. in Raj. Gaz. Ex. 4 [Ga] Dt. 18-4-66 Page 13]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, May 7, 1966.

Notification No. F. 5 (25) FD (CT)66-I.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954) the State Government being of the opinion that it is expedient in the public interest to do so, hereby makes the following amendment in the Finance (Revenue & Economic Affairs) Department (Commercial Taxes Section) Notification No. F. 5 (25) FD CT/66-VII, dated March 16, 1966, published in Rajasthan Gazette Extraordinary, Part IV (C), dated March 16, namely:—

AMENDMENT

In the said notification, for the expression "exempts from tax the sale", the expression "exempts from tax the sale and purchase" shall be substituted.

[Pub. in Raj. Gaz. Ex. 4(Ga) Dt. 7-5-66 page 43]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, May 7, 1966

Notification No. F. 5 (25) FD (CT)/66-II.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), and in supersession of all existing notification exempting from tax sale or purchase of the undermentioned goods, under the said sub-section, in so far as such notifications relate to exemption from tax of sale or purchase of such goods, the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts from tax the sale and purchase of the undermentioned goods on the condition that the goods are recorded in the registration certificate of the dealer claiming the exemption as being so exempted:—

(1) Hand-made paper;

(2) Hand-loom cloth, including pagri made of hand-loom cloth (with or without challa) safa woven on hand-loom, and hand-loom cloth interwoven with gold thread of whatever description;

(3) Wooden, earthen and paper machetoys and wooden lacquer goods;

(4) Bangles made of lac;

(5) Images and Idols made of stone or marble;

(6) Misri, Batasha, makhana and toys made of sugar;

(7) Handspun woollen yarn;

(18) All carding, spinning, and weaving apparatus and appliances relating to the production of Khadi (Khadi saranjam) and spare parts of such apparatus and appliances, including Amber Charkha and its spare parts;

(9) Products of the following cottage industries:—

(i) Village pottery; and

(ii) Bee-Keeping;

(10) Palm Gur;

(11) Garments the value of which does not exceed Rs 4/- in single piece excluding Hosiery products and hats of all kinds;

(12) Betel leaves including paan (Processed betel, i.e. paan to which katha, chuna, supari, etc. have been applied;

(13) Water pumping sets;

(14) (i) Leather cloth and inferior or imitation leather cloth ordinarily used in book-binding;

(ii) Rubberised or synthetic water-proof fabrics, whether single textured or double textured; and

(iii) Book-binding cotton fabrics;

(15) "Charas" (leather or iron bucket for lifting water from wells);

(16) News-print;

(17) Bandeji Odni, the value of which does not exceed ten rupees in single piece;

(18) Moodas (read-chairs);

(19) (i) All goods on which duty is levied under the Rajasthan Excise Act, 1950, except Indian-made Foreign Liquor;

(ii) Bhang, and

(iii) Ganja (Hemp drug);

(20) (i) Husk of foodgrains and of pulses;

(ii) Writing chalks and crayons; and

(21) Human Blood or blood plasma,

This notification shall have effect on and from 7th May, 1966.

[Pub. in Raj. Gaz. Ex. 4 Ga) Dt. 7-5-66 Page 43]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, May 7, 1966.

Notification No. F. 5. (25) FD (CT)/66-III:—In pursuance of sub-section (1) of section 4A of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby notifies the following goods hereinafter referred to as the notified goods, for purposes of the said sub-section, namely:—

(1) Gems whether precious or semi-precious; and pearls-whether real or cultured; and

(2) articles made of ivory;

And in exercise of the powers conferred by the said sub-section, the State Government being satisfied that it is necessary in the public interest to do so, hereby reduces the rate of tax payable on sale to or purchase by any exporter of notified goods to two per cent on the following conditions, namely:—

(i) If such exporter purchases notified goods from a registered dealer, the registered dealer selling the goods obtains a declaration from the exporter in the form appended hereto to the effect that the notified goods are being purchased for the purpose of sale in the course of export out of the territory of India and will be so sold in the same shape and form within a period of six months from the date of purchase thereof by him; and

(ii) whether the purchase is from a registered dealer or otherwise, the exporter satisfies the assessing authority concerned that he has actually sold the notified goods in the same shape and form in the course of export out of the territory of India within a period of six months from the date of purchase thereof by him.

DECLARATION FORM

Book No

Date of issue

..... (Name of the selling dealer)
 (Address of the selling dealer)
 (No. and date of the Registration Certificate of the selling dealer)

Certified that the goods ordered for in our purchase order No. _____ dated _____ purchased from you as per Cash/Credit memo(s) detailed below, are being purchased for the purpose of sale in the course of export out of the territory of India, and will be so sold in the same shape and form within a period of six months from the date of purchase thereof by us

Particulars of Cash/Credit Memo

No.	date	Amount
		(in figures) (in words)
(i)	Signatures	
(ii)	Status (of person signing;	
(iii)	Address of purchasing dealer.	
(iv)	No. and date of the Registration Certificate of the purchasing dealer.	

Office of the Commissioner, Commercial
Taxes Department, Rajasthan, Jaipur

Jaipur, April 11, 1966

ORDER No. F. 3 [2] ST/66/40.—In exercise of the powers conferred by sub-section [1] of section 22 of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act No. 29 of 1954], I, Ram Singh, Commissioner, Commercial Taxes, Rajasthan, hereby authorise Shri Surendra Sharma, Special Officer [Anti—Evasion], Commercial Taxes Department, Rajasthan to exercise throughout the State of Rajasthan all the powers which may be exercised under the said section by a person authorised by the Commissioner in this behalf.

[Pub. in Raj. Gaz. 4 [Ga] Dt. 7-7-66 page 205]

Office of the Commissioner, Commercial
Taxes Department, Rajasthan, Jaipur

Jaipur, April 11, 1966

ORDER No. F. 3 [2] ST/66/37—In exercise of powers conferred upon me under section 16-A of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act, 29 of 1954]; I, Ram Singh, Commissioner of Commercial Taxes, Rajasthan, hereby authorise Shri Surendra Sharma, Special Officer [Anti-Evasion] Commercial Taxes Department, Rajasthan to investigate all offences punishable under this Act.

[Pub. in Raj. Gaz. 4 (Ga) Dt. 7-7-66 page 205]

Finance [Rev. & Eco. Affairs] Department
(Commercial Taxes Section)

Jaipur, July 8, 1966

Notification No. F. 5 [74] FD [CT /65.—In exercise of the powers conferred by rule 6 of the Rajasthan Sales Tax Rules, 1955 and in supersession of this Department Notification No. F. 5 (79) FD (CT)/65 dated the 29th May, 1965 published in the Rajasthan Gazette, Part IV-C, dated the 22nd July, 1965 the State Government hereby fixes the jurisdiction of the following Deputy Commissioners, Commercial Taxes [Appeals], as described against each in column No. 3 of the Schedule appended her to—

SCHEDULE

S.No.	Appellate authority	Jurisdiction
1	2	3
1.	Deputy Commissioner, Commercial Taxes [Appeals] Jaipur	The revenue districts of Jaipur Alwar and Bharatpur.
2.	Deputy Commissioner, Commercial Taxes [Appeals], Ajmer.	The revenue districts of Ajmer, Bhilwara, Nagaur, Tonk, Sawai-Madhopur, Kota, Bundi and Jhalawar.

1 2 3

3. Deputy Commissioner, Commercial Taxes [Appeals] Udaipur. The revenue districts of Udaipur, Chittor, Dungarpur, Banswara, Jodhpur, Jaisalmer, Sirohi, Jalore, Barmer and Pali.
4. Deputy Commissioner, Commercial Taxes [Appeals]; Bikaner. The revenue districts of Sikar, Jhunjhunu, Bikaner, Churu and Ganganagar.

[Pub. in Raj. Gaz. Ex. 4 [Ga] Dt. 8-7-66 Page 206]
Finance (Revenue & Economic Affairs) Department
[Commercial Taxes Section]
Jaipur, October 5, 1966

Notification No. F. 5/1031 FD [CT]/66.—In exercise of the powers conferred by sub-section [2] of section 4 of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act 29 of 1954], the State Government, being of the opinion that it is necessary in the public interest to do so, hereby exempts the purchase of old/second hand ornaments made of silver from payment of tax under section 5A of the said Act on the condition that they are used within the State in the manufacture of other ornaments or articles made of silver, or for being converted into bullion, for sale within the State or in the course of inter state trade and that the dealer claiming exemption holds a valid certificate of exemption for which a fee of Rs. 10/- for a year or part thereof is prescribed.

[Pub. in Raj. Gaz. Ex. 4 [Ga] Dt. 5-10-66 Page 392]
Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, December 14, 1966

Notification No. F. 5 (100) FD (CT)/66.—In pursuance of sub-section (1) of section 4A of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954) and in supersession of this Department Notification No. F. 5 (25) FD (CT)/66-III, dated the 7th May, 1966, the State Government, hereby notifies the following goods, hereinafter referred to as notified goods, for purposes of the said sub-section, namely :—

(1) Gems—whether precious or semi-precious; and pearls—whether real or cultured; and

(2) Articles made of ivory;

And in exercise of the powers conferred by the said sub section the State Government being satisfied that it is necessary in the public interest to do so, hereby reduces the rate of tax payable on sale to or purchase by any

exporter of notified goods to two per cent on the following conditions, namely :—

(i) If such exporter purchases notified goods from a registered dealer, the registered dealer, selling the goods obtains a declaration from the exporter in the form appended hereto to the effect that the notified goods are being purchased for the purpose of sale in the course of export out of the territory of India and will be so sold (either in the same shape and form or otherwise), within a period of twelve months from the date of purchase thereof by him, and

(ii) Whether the purchase is from a registered dealer or otherwise, the exporter satisfies the assessing authority concerned that he has actually sold the notified goods (either in the same shape and form or otherwise) in the course of export out of the territory of India within a period of twelve months from the date of purchase thereof by him..

DECLARATION FORM

Book No.

Date of issue.....

..... (Name of the selling dealer)
 (Address of the selling dealer)
 (No and date of the Registration Certificate
 of the selling dealer).

Certified that the goods, ordered for in our purchase order No
 .. dated purchased from you as per Cash/Credit memo (s)
 detailed below, are being purchased, for the purpose, of sale in the
 course of export out of the territory of India, and will be so sold (either
 in the same shape and form or otherwise) within a period of twelve months
 from the date of purchase thereof by us.

No.	Date	Particulars of Cash/Credit Memo Amount
		..... (in figures) (in words)

- (i) Signature
- (ii) Status (of person signing)
- (iii) Address of purchasing dealer
- (iv) No. and date of the Registration Certificate of the purchasing dealer

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, December 31, 1966.

Notification No. F. 5 (37) F. D.(C.T)/66-I—In exercise of the powers conferred by sub-section (2) of section 4 of the Raj. Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby exempts the sale of garments and other articles made of Khadi cloth and hand spun yarns when sold by Khadi Bhandar certified as such by the All India Khadi and Village Industries Board.

[Pub. in Raj. Gaz. Ex. 4 (Ga)-Dt. 31-12-66—Page 696]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, December 31, 1966.

Notification No. F.D. [CT]/66-II.—In exercise of the powers conferred by sub-section (2) of section 4 of the Raj. Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby exempts from tax the purchase of following goods by a Khadi Bhandar certified as such by the All India Khadi and village Industries Board namely:—

- (1) Hand spun and hand-woven Khadi yarns.
- (2) Readymade clothes made of Khadi cloth.
- (3) Garments and other articles made of Khadi cloth and hand spun yarns.

[Pub. in Raj. Gaz. Ex. 4 (Ga) Dt. 31-12-1966 Page 697]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, January 11, 1967.

Notification No. F.5 (118) ED [CT]/66.—In exercise of the powers conferred by proviso to sub-section (1) of section 3 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby specifies, for the purpose of clause (a) of the said sub-section, Rs.10,000/-to be the limit in respect of a manufacturer of MOODAS (Reed Chairs).

[Pub. in Raj. Gaz. Ex.4(Ga) Dt. 11-1-1967 Page 714.]

Finance (Revenue & Economic Affairs) Department
(Commercial Taxes Section)

Jaipur, January 11, 1967

Notification No. F. 5 (86) F.D. (CT)/66.—Whereas, the rate of tax leviable on the sale and purchase of “gold and silver gota, salma sitara and badla” after the Notification No. F. 5(27) E.&T./61-1, dated the 1st April, 1961 was at the rate of 5%;

And whereas, the Board of Revenue, in their decision dated the 17th March, 1963, in M/s Kasidass Hiralal had held that the above goods were liable to be taxed only at 2% because they were to be treated as goods made of articles of Gold and silver and though the Board of Revenue, subsequently in their decision in June, 1966 in Chandmal Bhagmal's case reversed their earlier view, but in the meantime a very large number of dealers appear to have charged tax only at 2% acting bonafide on the decision of the Board in M/s Kasidass Hiralal's case;

And whereas, the rate of tax was reduced at 2% from the 16th April, 1965 vide Notification No. F. 5 (26) FD (CT)/65, dated the 15th April, 1965;

And whereas, it is fit and proper that the above category of dealers who bonafide, charged tax at 2% in view of the decision of the Board during 17th March, 1963 to 14th April, 1965, should not be compelled to pay tax at 5%;

Now, therefore, in exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby directs that notwithstanding anything to the contrary contained in any Notification for the time being in force during the period commencing on 17th March 1963 and ending on 14th April, 1965, the tax on the sale and purchase of all kinds of "gota kinaris, salma sitara and badla" shall levied at the rate of 2% and not 5%;

Provided that a dealer liable to pay such tax has bonafide recovered tax only at the said rate of 2% only;

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 11-1-67—Page 717]

Finance [Revenue & Economic Affairs]

Department

[Commercial Taxes Section]

Jaipur, May 29, 1967

Notification No. F. 5 (56) FD [CT]/67-I.—In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 [Rajasthan Act 29 of 1954], the State Government being of the opinion that it is expedient in the public interest to do so, hereby provides that with immediate effect the rate of tax payable by a dealer in respect of the goods specified in column 2 of the list annexed hereto shall be as shown against them in column 3 of the said list.

LIST

S.No.	Description of goods	Rate of tax.
1	2	3
1.	Bullion [Gold or Silver]	1%
2.	Iron Ore	1%

1	2	3
3.	Cereals and pulses in all forms [including 'Atta', 'Maida', 'Suji' and Bran]	
	a. 'Bajra' 'Jowar' and Maize	1%
	b. Others [including 'Gowar' and 'Kulthi']	2%
4.	Bread	2%
5.	'Papad'	2%
6.	Ornaments made of Silver [not including imitation silver] except goods mentioned at S.No. 25[b]	2%
7.	Tractor and spare parts	2%
8.	Cotton yarn and cotton yarn waste	2%
9.	Sewing thread	3%
10.	Ghee and butter	3%
11.	Hides and skins whether raw or dressed	3%
12.	Raw Wool	3%
13.	Goat Hair	3%
14.	Mica	3%
15.	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its manufactured or unmanufactured state, whether ginned or unginned, baled, pressed or otherwise but not including cotton waste	3%
16.	Oil seeds	3%
17.	Coal, including coke in all its forms	3%
18.	Iron and Steel, that is to say—	
	[a] pig iron and iron scrap;	
	[b] iron plates sold in the same form in which they are directly produced by the rolling mill;	
	[c] steel scrap, steel ingots, steel billets, steel bars and rods;	
	[d] (i) steel plates,	Sold in the same form in which they are directly produced by the rolling mill.
	(ii) steel sheets,	
	(iii) sheets bars and tin bars,	
	(iv) rolled steel sections,	
	(v) tool alloy steel	
19.	Iron dust and iron and steel defectives	3%
20.	Jute, Sunn and Ambadi whether baled or otherwise	3%
21.	Explosives used in mining operations	3%
22.	'Kattha'	3%
23.	Ornaments made of gold (not including imitation gold) except goods at S. No. 25(b)	3%
24.	All kinds of 'Gota', 'Gota-kinari', 'Salma', 'Sitara' and 'Badla'	3%

1	2	3
25.	(a) Gems and stones, whether precious, semiprecious or imitation, and pearls, whether real, cultured or imitation	5%
	(b) Jewellery and imitation jewellery consisting wholly or partly of all kinds of gems, stones, or pearls mentioned at (a) above	5%
26.	All articles made of gold and silver other than ornaments and Jewellery	5%
27.	All plants and equipments and their accessories (including service meters) required for generation, transmission or distribution of electric power	5%
28.	All articles made of ivory	5%
29.	All edible oils excluding the following:—	5%
	(i) Hydrogenated oils (including Vanaspati), and	
	(ii) Palm oil and refined coconut oil	
30.	Palm oil and refined coconut oil	7%
31.	Powerine	7%
32.	Kerosene oil	7%
33.	Lubricants	7%
34.	Tea, coffee, chicory and coca	7%
35.	Matches	7%
36.	Glass bangles	7%
37.	Glass chimneys of lamps and lanterns	7%
38.	Glass phials	7%
39.	Woollen goods including woollen hoisery, woollen yarn and woollen thread but excluding knitting wool and woollen fabrics as specified at S. No. 18 of the Schedule to the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954)	7%
40.	Pure silk and goods of all types made of such silk but excluding pure silk fabrics covered by S. No. 18 of the Schedule to the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954)	7%
41.	All kinds of leather goods except foot wear	7%
42.	All kinds of goods (including sheets and fabrics) made of plastic or of similar substances including celluloid, plastic rubber, bakelite and polythene	7%
43.	Boot Polish	7%
44.	Bricks and tiles	7%
45.	Bicycles, tricycles, cycle-rickshaws and other cycle combinations and parts, accessories and tubes and tyres thereof	7%
46.	Chemicals including acids	7%
47.	Tyres and tubes for vehicles other than motor vehicles, and for trailers of all kinds	7%

1	2	3
48.	Tyres and tubes for tractors	7%
49.	'Gur'	7%
50.	All kinds of metal and metal alloy utensils and vessels, excluding those made of stainless steel	7%
51.	Fountain pens, stylograph pens, ball-pens and propelling pencils	7%
52.	Foot-wear	7%
53.	Dry Fruits	10%
54.	Cement including articles made of cement	10%
55.	Hydrogenated oil including 'Vanaspati'	10%
56.	All kinds of clocks, time-pieces and watches and parts and accessories thereof	10%
57.	Binoculars, telescopes and opera glasses	10%
58.	Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof	10%
59.	Gramophones records and needles including spare parts and accessories of gramophones	10%
60.	Potash, fireworks, crackers and other explosives except explosives as specified at S.No. 21	10%
61.	All kinds of furniture and office equipment other than metal furniture or metal equipment	10%
62.	Perfumery, Cosmetics, and all toilet articles including toilet soaps, tooth paste including manjan, combs, brushes, perfumed hair oil etc., razors, safety razors, safety razor blades and other shaving articles	10%
63.	All types of sanitary goods and fittings and all types of pipes and pipe fittings	10%
64.	All kinds of electrical goods, including torches, cells casings, casings, electric fans, lighting bulbs, electrical earthenware, electrical porcelainware and other accessories excluding goods mentioned at S. No. 27	10%
65.	Dyes, paints and varnishes, glue, polish other than boot-polish, paint-brush, sandpaper, turpentine oil, enamels and white oil	10%
66.	All kinds of eatables and non-alcoholic potable liquids such as biscuits, syrups, aerated waters, distilled juices (ark), jams (Chatni, Murabbas), fruit juices, essences, gulkand etc., packed in tins or bottles or plastic containers or sealed packing of any kind	10%
67.	Opium as defined under section-3 of the Opium Act, 1878 (Central Act 1 of 1878)	10%

1	2	3
68.	Table cutlery including knives, forks and spoons, excluding those covered by S. No. 85	10%
69.	Vacuum flasks of every description including hot water, ice and food jars, ice boxes or containers and thermos flasks	10%
70.	All types of crockery	10%
71.	All articles made of glass, except glasses for spectacles and goods mentioned at S. Nos. 36 to 38	10%
72.	Chinawares and glazed earthen wares and articles made of porcelain	10%
73.	Tyres, tubes, spare parts and accessories of motor vehicles excluding those meant for tractors	12%
74.	Motor cycles and motor cycle combinations, motor scooters, 3-wheeler motor vehicles of the tempo type, motorettes, and tyres, tubes and spare parts and accessories of motor cycles, motor cycle combinations, motor scooters, 3-wheeler motor vehicles of the tempo type and motorettes	12%
75.	Wireless reception instruments and apparatus, radios and radio gramophones, electrical valves, accumulators, amplifiers and loud-speakers and spare parts and accessories thereof	12%
76.	Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment, lenses, films and parts and accessories required for use therewith	12%
77.	(a) Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith and X-ray apparatus (including parts and accessories thereof) and films required for use therewith	12%
	(b) Photographic prints	12%
78.	Iron and steel safes, almirahs and treasure chests	12%
79.	Cigarette cases and lighters	12%
80.	Dictaphone and other similar apparatus for recording sound and spare parts and accessories thereof	12%
81.	Sound transmitting equipment including telephones, loud-speakers microphones, and spare parts thereof	12%
82.	Arms and weapons including rifles, revolvers, pistols and ammunition and accessories thereof	12%
83.	All kinds of metal furniture, cabinetwares and office equipment	12%
84.	Pile carpets	12%
85.	Articles and wares made of stainless steel excluding safety razor blades	12%

1	2	3
86.	Beer and other Foreign and Indiau Made Foreign Liquors as defined for the purpose of the Rajasthan Excise Act, 1950 (Rajasthan Act 2 of 1950), of the same category as beer	12%
87.	Foreign and Indian-Made Foreign Liquors, as defined for the purpose of the Rajasthan Excise Act, 1950 (Rajasthan Act 2 of 1950) other than those covered by S. No. 86	15%
88.	Refrigerators, air-conditioning and other cooling plants and apparatus and components and parts thereof	15%
89.	Motor vehicles including chasis of motor vehicles, and motor bodies, but excluding tractors and goods covered by S. No. 74	15%
90.	All goods not covered by S. No. 1 to 89	6%

[Pub. in Raj. Gaz. 4 (Ga) Dt. 29-5-67 Page 165]

Finance (Rev. & Eco. Affairs) Department

(Commercial Taxes Section)

Jaipur, May 29, 1967

Notification No. F. 5 (56) FD (CT)/67-II.—In exercise of the powers conferred by section 5-B of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, cancels notification No. F. 5 (25) FD (CT)/66-II, dated 16-3-1966, and hereby notifies that the rate of tax on the purchase of—

(i) bulls, bullocks and bull calves, and mules; and

(ii) buffaloes, sheep, camels, donkeys, horses and pigs (both males and femals of each class including their young ones),

shall be five per cent of the purchase price and further notifies that such tax shall be leviable,—

(a) in case the purchase of such animals takes place in any cattle fair, at the point of last purchase in such fair; and

(b) in cases other than those covered by clause (a) above, at the point of purchase inside the State immediately preceding the export of the animals to a place outside the State:

Provided that purchase of an animal in respect of which tax has already been paid under clause(a) shall not be liable to tax under clause (b).

This shall have immediate effect.

[Pub. in Raj. Gaz. 4 (Ga) dated 29-5-67 Page 170]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)
Jaipur, May 29, 1967

Notification No. F.5 (56) FD (CT)/67-III.—In exercise of the powers conferred by sub-section (2) of section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby makes the following amendments in Notification No. F. 5 (25) FD-[CT]/66-II, dated 7-5-1966, namely:—

For the entries having S. Nos. [11] and [17], the following entries shall respectively be substituted, namely:—

“[11] Garments the value of which does not exceed Rs. 6/- in single piece excluding Hosiery products and hats of all kinds;

[17] Bandeji Odni, the value of which does not exceed Rs. 15/- in single piece.”

[Pub. in Raj. Gaz. 4 (Ga.) dated 29-5-67 Page 171]

Finance [Rev. & Eco. Affairs] Department
[Commercial Taxes Section]
Jaipur, May 29, 1967

Notification No. F. 5 [56] FD [CT]/67-IV. In exercise of the powers conferred by section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby cancels notification No. F. 5 (40) FD [RT]/63-IV, dated the 23rd May, 1963 and notifies that the rate of tax in respect of sale of goods specified in the list below to a registered dealer, who purchase them [i] for sale in the course of inter-State trade or commerce, or [ii] for sale outside the State, or [iii] for sale in the course of export outside the territory of India, shall be 3% provided that in case the purchase is from a registered dealer the purchasing dealer gives a declaration in form S. T. 17 to the selling dealer.

LIST

1. Ajwain.
2. Chillies.
3. Dhania.
4. Methidana.
5. Zeera.

This shall have immediate effect.

[Pub. in Raj. Gaz. 4 (Ga) Dt. 29-5-67 Page 172]

Noti. under Rajasthan Sales Tax Act, 1954

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Finance (Rev. & Eco. Affairs) Department

(Commercial Taxes Section)

Jaipur, June 6, 1967.

Notification No. F. 5 (56)FD (CT)/67.—In exercise of the powers conferred by section 5-B of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, cancels this Department Notification No. F. 5 (56)FD (CT) 67-II, dated May 29, 1967 and notifies that the tax shall be payable on the purchase of the following classes of live stock at the rate of 5% of the purchase price thereof on the point of last purchase within the State preceding the export of the animal to a place outside the State:—

(1) Bulls, bullocks, bull-calves and mules; and

(2) Buffaloes, sheep, goats, camels, donkeys, horses and pigs (both males and females of each class including their young ones).

This notification shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4 (Ga)-Dt. 6-6-67—Page 218]

Finance Department

(Commercial Taxes Section)

Jaipur September 18, 1967

Notification No. F. 5(92) FD (CT)/67.—In exercise of the powers conferred by the proviso to clause (a) of sub-section (1) of section 10 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government hereby fixes a limit of Rupees one lakh, for the purpose of the said proviso.

This notification shall come into force with effect from the 1st October, 1967.

[Pub. in Raj. Gaz. Ex. 4 [Ga]-Dt. 18-9-67—Page 520]

Finance Department

(Commercial Taxes Section)

Jaipur, October 19, 1967

Notification No. F. 5 (32) FD /CT/67.—In exercise of the powers conferred by sub-section (2A) of section 7 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954) and in super-session of Finance (Revenue and Economic Affairs) Department Notification No. F. 5 (40) FD/RT/63, dated the 20th November, 1964, the State Government hereby directs that the class of dealers specified in column No. 1 of the schedule appended hereto shall pay tax at intervals specified in column No. 2 thereof.

SCHEDULE

Column No. 1

Column No.2

Every dealer whose turnover for the year of accounts relevant to the assessment year, immediately preceding the current assessment year as assessed or shown in his return, whichever is higher, is Rs. 50,000 or more.

Monthly—Within 21 days of the close of the 1st and 2nd month and 30 days of the close of the 3rd month of each quarter, of his year of account :

Provided that this shall not apply to dealers whose total liability to pay tax both under the Rajasthan Sales Tax Act, 1954 (Act 29 of 1954), and the Central Sales Tax Act, 1956 (Central Act 74 of 1956) as assessed or shown in return for such year, does not exceed Rs.500/-.

This shall come into force with effect from 1st November, 1967.

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 19-10-67—Page 614]

Finance Department
(Commercial Taxes Section)
Jaipur October 23, 1967.

Notification No. F. 5 (28) FD(CT)67.—In exercise of the powers conferred by clause (ccc) of section 2 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), and in supersession of all existing Notifications specifying the goods for the purpose of the said clause, the State Government hereby specifies the following goods for the purpose of the said clause namely:—

- (1) Gypsum,
- (2) Dressed hides and skins except those, dressed by hand,
- (3) Gitty (Ballast) and Bajri,
- (4) Hydrogenated oil including vanaspati,
- (5) Gur,
- (6) Building stone,
- (7) Soaps tone,
- (8) Fire works, and
- (9) Marble in all its forms.

This shall come into force on and from 15th November, 1967.

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 23-10-67—Page 642]

Finance Department
(Commercial Taxes Section)
Jaipur, November 15, 1967.

Notification No. F. 5 (73) FD(CT)/67 —In exercise of the powers conferred by sub-section (2) of Section 4 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts from tax the sale and purchase of condoms.

This shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 15-11-67—Page 704]

Rules and Notifications under
CENTRAL SALES TAX RULES, 1955.

CENTRAL SALES TAX (RAJASTHAN) RULES, 1957.

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Jaipur, March 4, 1957.

No. F. 5 (1)/E&T/57.—In exercise of the powers conferred by sub-sections (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Central act 74 of 1956), the State Government hereby makes the following rules, namely:—

Preliminary.

1. *Short title and commencement.*—(1) These rules may be called the Central Sales Tax (Rajasthan) Rules, 1957.

Notes

Section 13 of the Central Sales Tax Act, 1956 reading as under authorises the Central and State Government to make rules for putting into effect the requirements of the Act. The present rules have been framed by the State Government in exercise of the powers conferred by sub-sections (3) and (4) of section 13 of the Act:—

(1) The Central Government may, by notification in the Official Gazette, make rules providing for—

(a) the manner in which applications for registration may be made under this Act, the particulars to be contained therein, the procedure for the grant of such registration, the circumstances in which registration may be refused and the form in which the certificate of registration may be given;

(b) the period of turnover, the manner in which the turnover in relation to the sale of any goods under this Act shall be determined, and the deductions which may be made in the process of such determination;

(c) the cases and circumstances in which, and the conditions subject to which, any registration granted under this Act may be cancelled;

(d) the form in which and the particulars to be contained in any declaration or certificate to be given under this Act,

(e) the enumeration of goods or class of goods used in the manufacture or processing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power;

(f) the matter in respect of which provision may be made under the proviso to sub-section (3) of section 9;

(g) the fees payable in respect of applications under this Act.

(2) All rules made by the Central Government under sub-section (1) shall be laid before both the Houses of Parliament as soon as may be after they are made and shall be subject to such modifications as Parliament may make during the session in which they are so laid or the session immediately following.

(3) The State Government may make rules, not inconsistent with the provisions of this Act and the rules made under sub-section (1), to carry out the purposes of this Act.

(4) In particular and without prejudice to the powers conferred by sub-section (3), the State Government may make rules for all or any of the following purposes namely:—

(a) the publication of lists of registered dealers, of the amendments made in such lists from time to time, and the particulars to be contained in such lists;

(b) the form and manner in which accounts relating to sales in the course of inter-State trade or commerce shall be kept by registered dealers;

(c) the furnishing of any information relating to the stocks of goods of, purchases, sales and deliveries of goods by, any dealer or any other information relating to his business as may be necessary for the purpose of this Act;

(d) the inspection of any books, accounts or documents required to be kept under this Act, the entry into any premises at all reasonable times for the purposes of searching for any such books, accounts or documents kept or suspected to be kept in such premises and the seizure of such books, accounts or documents;

(e) [the authority from whom, the conditions subject to which and the fees subject to payment of which any form of declaration prescribed under sub-section (4) of section 8 may be obtained, the manner in which the form shall be kept in custody and records relating thereto maintained, the manner in which any such form may be used and any such declaration may be furnished;

(f) in the case of an undivided Hindu family, association, club, society, firm or company or in the case of a person who carries on business as a guardian or trustee or otherwise on behalf of another person, the furnishing of a declaration stating the name of the person who shall be deemed to be the manager in relation to the business of the dealer in the State and the form in which such declaration may be given;

(g) the time within which, the manner in which and the authorities to whom any change in the ownership of any business or in the name, place or nature of any business carried on by any dealer shall be furnished.

(5) In making any rule under this section the State Government may direct that a breach thereof shall be punishable with the fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

(2) They shall come into force on their publication in the Rajasthan Gazette.

2. *Definitions*—In these rules, unless the context otherwise requires,—

(a) "Central Act" —means the Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(b) "Form"—means a form annexed to these rules;

(c) "section"—means a section of the Central Act;

(d) "State Sales Tax Law"—means the general sales tax law in force in the area concerned;

(e) "treasury"—means a Government treasury in the State of Rajasthan, and includes a sub-treasury;

(f) references to any authority shall, in relation to the Ajmer area, the Abu area and the Sunel area, be construed as references to the corresponding authority for that area, if called by a different name; and

(g) words and expressions defined in the Central Act and not defined in these rules have the meanings respectively assigned to them in the Central Act.

Registration Certificates.

3. *Registration certificate to be hung*.—The holder of a registration certificate under the Central Act shall keep it hanging at a prominent place in the premises where the business, in respect of which the certificate is issued, is carried on.

Note.—For details regarding procedure for registration, see the rules made by the Central Government viz., the

Central Sales Tax (Registration and Turnover)
Rules, 1957.

Return turnover and other Returns & Statements.

4. *Return of turnover.*—(1) Every dealer liable to pay tax under the Central act shall submit a return of turnover in Form C S.T. 1, which shall be signed by the dealer himself or his agent, and shall be verified in the manner indicated therein, and shall be submitted to the assessing authority concerned.

(2) The return may be presented personally or may be sent by post.

(3) The return shall be filed for each of the quarters ending with the last day of the months of June, September, December and March of every assessment year if the accounting year of the dealer ends on the 31st day of March of any year and in other cases for each of the quarters of the accounting year of the dealer, and shall be filed not later than 30 days after the end of the quarter to which it relates:

Provided that where the business of a dealer is discontinued or transferred during any quarter, the dealer shall, within 30 days of such discontinuance or transfer, furnish a return for the period from the beginning of such quarter upto the date of such discontinuance or transfer.

Explanation.—The quarters of the accounting year of a dealer shall be as follows:—

First Quarter.—The period of three months commencing on the first day of the accounting year.

Second Quarter.—The period of three months commencing on the next day after the end of the first quarter.

Third Quarter.—The period of three months commencing on the day next after the end of the second quarter.

Fourth Quarter.—Rest of the accounting year.

The months shall be calculated according to the usage of the dealer whose accounting year is in question.

(4) The return shall be accompanied by a receipt for the deposit of tax. If it is not so accompanied, the assessing authority to whom it is presented, shall require the dealer to deposit the tax within a week and send a receipt to him and shall not take any cognizance of the return unless the dealer complies with such requisition within such time.

5. *Special Return for First Year.*—Where the accounting year of a dealer ends on a date other than the 31st day of March, such dealer shall for the purpose of the assessment year 1957-58, file with the assessing authority concerned a special return (in addition to the returns mentioned in the preceeding rule) which shall also be in Form C. S. T. 1 with the heading "Special return for the purpose of the first assessment under the Central Sales Tax Act, 1956", giving particulars of the dealer's turnover for the period from the date of commencement of the Act to the date immediately before the commencement of the quarter for which he has to file his first return under rule 4. Such return shall be filed not later than 28 days from the end of the period for which it is to be filed.

6. *Return by a dealer having more than one place of business.*—The dealer shall include in the return of turnover the turnover of all branches of his business and shall submit the return for the principal place of business, mentioning therein the turnover of all branches. He shall send and intimation thereof to every assessing authority concerned with the branch or branches.

6A. If any dealer having furnished a return discovers any omission or wrong statement therein, he may furnish a revised return before the time prescribed for the submission of the next return but not later.

“6 B. All payments made under the Central Act to the Treasuries shall be accompanied by a Challan in Form C. S. T. 5 which will be obtainable at any Government Treasury or at the office of any Sales Tax officer.”

Notes.

Rule 6. B and Form C.S.T. 5 have been newly added vide Excise and Taxation Department Notification No. F.5 (133) ET/57 dated February 20, 1959, published in Rajasthan Rajpatra, part IV (c) dated November 26 1959.

Accounts to be maintained by Dealers.

7. *Accounts—How to be maintained.*—(1) Every dealer liable to pay tax under the Central Act shall maintain a true and correct account of his purchases sales and stocks showing the quantity and value of the goods [thereof in Form C.S.T. 5.]

Notes.

Words “thereof in Form C.S.T. 5” appearing in brackets at the end and proforms to Form C.S.T. 5 have been added vide Excise and Taxation Department Notification No. D. 5588/59 F.5. 126 ET/58 dated July 6 1960, published in part IV (c), supplement to Rajasthan Gazette dated August 11, 1960.

(2) Every manufacture liable to pay tax under the Central Act shall maintain a stock book in respect of raw materials and of finished goods.

8 *Separate accounts for goods taxable at different rates.*—Every dealer liable to pay tax under the Central Act shall keep a separate account in respect of good that are—

(a) taxable at the rate of 1 per cent under section 8 (1),

and,

(b) taxable at a different rate under section 8 (2),

Notes.

Sub-sections (1) and (2) of section 8 of the Central Sales Tax Act read as under—

(1) Every dealer, who in the course of inter-State trade or commerce—

(a) sells to the Government any goods; or

(b) sells to a registered dealer other than the Government goods of the description referred to in sub-section (3) shall be liable to pay tax under this Act, which shall be one percent of his turnover.

(2) The tax payable by any dealer on his turnover in so far as the turnover or any part thereof relates to the sale of goods in the course of inter-State trade or commerce not falling within sub-section (1)—

(a) in the case of declared goods shall be calculated at the rate applicable to the sale or purchase of such goods inside the appropriate State; and

(b) in the case of goods other than declared goods, shall be calculated at the rate of seven percent, or at the rate applicable to the sale or purchase of such goods inside the appropriate State, whichever is higher—

and for the purpose of making any such calculation any such dealer shall be deemed to be a dealer liable to pay tax under the sales tax law of the appropriate State, notwithstanding that he, in fact, may not be so liable under that law.

9. *Tax collected from buyers.*—(1) A dealer liable to pay tax under the Central Act and collecting the tax from the buyer in addition to the sale price, shall—

(a) issue a cash or credit memo (as the case may be), showing the sale price and sales tax thereon separately, and keep a carbon copy thereof, and

(b) also maintain a separate account in respect of the tax so collected from day to day, mentioning the number and date of the cash or credit memo as the case may be.

(2) The cash or credit memo and its carbon copy so issued or kept shall be issued from a bound book with pages serially numbered.

10. *Preservation of accounts.*—All accounts kept under these rules or the Central Act by a dealer, including carbon copies of cash or credit memo and bouchers relating to production, stocks, purchases, sales and deliveries, shall be preserved with reasonable care by the dealer for a period of five years after the close of the accounting year of the dealer to which they relate.

Powers of Officers.

11. *Power of entry, inspection and seizure of books of accounts and documents*—(1) All accounts, registers and other documents pertaining to the business of a dealer, the goods in his possession and his office, shop, godown, factory, vessel or vehicle or any place in which the business is done, shall be open to inspection of the assessing authority or any Inspector of the Sales Tax Department authorised by that authority.

(2) Any assessing authority or any such Inspector shall have power to enter for the purpose referred to in sub-section (1), any factory, godown, office, shop, or any other place where the books of accounts and other documents may be kept and may also seize the account books and other documents, furnishing to the dealer a copy of the inventory of books of accounts and documents so seized:

Provided that no books of accounts or documents will be seized without a written permission from the Commissioner of Sales Tax or any officer authorised by the State Government in this behalf.

12. *Power to require production of registration certificate.*—

(1) Any assessing authority or Inspector of the Sales Tax Department may, at all reasonable times, require the holder of a registration certificate issued under the Central Act to show it to him and such holder shall be bound to produce such certificate for his inspection.

(2) For the purpose of exercise of the powers conferred by sub-rule (1) the assessing authority, or if so authorised by the assessing authority in a particular case for reasons to be recorded, the Inspector shall have power to enter any factory, godown, office, shop or other places where the certificate in question ought to be kept under these rules or where such certificate is usually kept.

Note:—These powers are without prejudice to those flowing from section 9 (2).

Notes

Sub-section (1) of section 9 of the Act requires that,

(1) The tax payable by any dealer under this Act on sales of goods effected by him in the course of inter-State trade or commerce (whether such sales fall within clause (a) or clause (b) of section 3) shall be levied and collected by the Government of India in the manner provided in sub-section (3) in the State from which the movement of the goods commenced;

Provided that, in the case of a sale of goods during their movement from one State to another being a sale subsequent to the first sale in respect of the same goods, the tax shall, where such sale does not fall within sub-section (2) of section 6 be levied and collected in the State from which the registered dealer effecting the subsequent sale obtained the form prescribed for the purposes of clause (a) of sub-section (4) of section 8 in connection with the purchase of such goods.

Sub-section (2) of section 9 of the Act provides that,

(2) The penalty imposed upon any dealer under section 10-A shall be collected by the Government of India in the manner provided in sub-section (3)—

(a) in the case of an offence falling under clause (b) or clause (d) of section 10, in the State in which the person purchasing the goods obtained the form prescribed for the purposes of clause (a) of sub-section (4) of section 8 in connection with the purchase of such goods;

(b) in the case of an offence falling under clause (c) of section 10, in the State in which the person purchasing the goods should have registered himself if the offence had not been committed

The powers referred to in rules 11 and 12 will be in addition to those referred to sub-section (2) of section 9.

Information to be furnished regarding change of business.

13. *Information to be furnished regarding change of business.*—

If any dealer liable to pay tax under the Central Act—

(a) sells or otherwise disposes of his business or any part of his business or any place of his business or effects or comes to know of any other change in the ownership of the business; or

(b) discontinues his business, changes his place of business or opens a new place of business; or

(c) changes the name or nature of his business or effects any change in the classes of goods in which he carries on business;

he shall, within fifteen days, inform the assessing authority within whose jurisdiction the place of business may be situated accordingly; and if any such dealer dies, his legal representative shall, in the like manner, inform that authority.

Publication of list of registered dealers.

14. *List of registered dealers.*—(1) A list of dealers registered under the Central Act shall be maintained by each registering authority appointed by the Central Government under sub-section (1) of section 7, which shall be separate from the list of registered dealers maintained under the State Sales Tax law.

(2) The list shall be prepared in an alphabetical order, and all amendments made from time to time shall be incorporated therein without delay.

(3) The particulars to be contained in such a list shall be the

same as those entered in the General Index Register maintained for the purposes of the State Sales Tax Law.

15. *Publication of list.*—The registering authority shall, every six months, publish the list of registered dealers in his jurisdiction in the Rajasthan Gazette or, where such publication is not practicable, in such other manner as the Commissioner of Sales Tax, Rajasthan, may in each case direct.

notes

Section 7 of the Act provides for the registration of dealers. Sub-section (1) of section 7 requires every dealer, liable to pay tax under the Act, to get himself registered before the prescribed authority. Sub-section (2) of section 7 requires.

Any dealer, liable to pay tax under the sales tax law of the appropriate State, or where there is no such law in force in the appropriate State or any part thereof, any dealer having a place of business in that State or part, as the case may be, may, notwithstanding that he is not liable to pay tax under this Act, apply for registration under this Act to the authority referred to in sub-section (1), and every such application shall contain such particulars as may be prescribed.

Explanation.—For the purposes of this sub-section, a dealer shall be deemed to be liable to pay tax under the sales tax law of the appropriate State notwithstanding that under such law a sale or purchase made by him is exempt from tax or a refund or rebate of tax is admissible in respect thereof.

Sub-section (3) of section 7 further provides that,

If the authority to whom an application under sub-section (1) or sub-section (2) is made is satisfied that the application is in conformity with the provisions of this Act and the rules made thereunder, he shall register the applicant and grant to him a certificate of registration in the prescribed form which shall specify the classes of goods for the purposes of sub-section (1) of section 8.

Rules 14 and 15 provide for the preparation and publication of a list of dealers so registered.

Sending copy of declaration under section 8 (4).

16. *Sending a copy of Declaration under section 8 (4).*—A copy of the declaration mentioned in sub-section (4) of section 8, as furnished to the selling dealer by the registered dealer purchasing in the Form prescribed by rules made by the Central Government under the Act vide rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall be sent by post or otherwise delivered to the assessing authority along with the return of turnover for the period concerned.

17. *Authority from which Declaration Form may be obtained, use, custody and maintenance of records of such forms and matters incidental thereto.*—(1) A registered dealer, who wishes to purchase goods from another such dealer on payment of tax at the rate applicable under the Central Act to sales of goods by one registered dealer to another, for the purpose specified in the purchasing dealer's certificate of registration, shall obtain from the assessing authority "on payment of such fee as may be fixed by the State Government by Notification in the Official Gazette." A blank Declaration Form prescribed under rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 for furnishing it to the selling dealer. Before furnishing the Declaration to the selling dealer the purchasing dealer

or any responsible person authorised by him in his behalf, shall fill in all required particulars in the Form, and shall also affix his usual signature in the space provided in the Form for this purpose. Thereafter, the counterfoil of the Form shall be retained by the purchasing dealer and the other two portions marked "Original" and "duplicate" shall be made over by him to the selling dealer:

Provided that no single Declaration shall cover more than one transaction of sale, except in cases where the total amount covered by one declaration is equal to or less than rupees five thousand or such other amount as the State Government may, by a general order, notify in the official Gazette.

(2) A registered dealer who claims to have made a sale to another registered dealer shall, in respect of such claim, attach to his return in Form C.S.T.I. the portion marked "Original" of the Declaration received by him from the purchasing dealer. The assessing authority may, at its discretion, also direct the selling dealer to produce for inspection the portion of the Declaration marked "duplicate".

(3) No purchasing dealer shall give, nor shall a selling dealer accept, any Declaration except in a Form obtained by the purchasingdealer, on application, from the assessing authority and not declared obsolete and invalid by the State Government under the provisions of sub-rule (10).

(4) Every Declaration Form obtained from the assessing authority by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss of Government revenue, if any, resulting directly or indirectly from any theft or loss thereof.

(5) Every registered dealer to whom any Declaration Form is issued by an assessing authority shall maintain, in a register in Form C. S. T. 3, a true and complete account of every such Form received from the assessing authority. If any such Form is lost, destroyed or stolen, the dealer shall report the fact to the assessing authority immediately, shall make appropriate entries in the remarks column of the register in Form 3, and take such other steps to issue public notice of the loss, destruction or theft as the assessing authority, may direct.

(6) Any unused Declaration Forms remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the assessing authority.

(7) No registered dealer to whom a Declaration Form is issued by the assessing authority shall, either directly or through any other person, transfer the same to another person except for the lawful purpose of sub-rule (1).

(8) A Declaration Form in respect of which a report has been received by an assessing authority under sub-rule (5) shall not be valid for the purpose of sub-rule (1).

(9) The assessing authority shall from time to time publish in the Official Gazette the particulars of the Declaration Form in respect of which a report is received under sub-rule (5).

(10) The State Government may, by notification, declare that Declaration Forms of a particular series, design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the notification. "A copy of such a Notification shall be sent to all other States in India for reproduction of the same in their Official Gazette for the information of all concerned and if a similar notification is received from any other State, it shall be republished in the Rajasthan Gazette.

(11) When a notification declaring Forms of a particular series, design or colour obsolete and invalid is published under sub-rule (10) all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the assessing authority all unused Forms of that series, design or colour which may be in their possession and obtain in exchange such new Forms as may be substituted for the forms declared obsolete and invalid:

Provided that new Forms shall not be issued to a dealer until he has rendered account of the old Forms lying with him and returned the balance if any in his hand to the assessing authority.

17A. *Procedure to safeguard against misuse of Declaration forms lost.*—In addition to the provisions of rule 17, regarding safe custody, loss etc. of Declaration Forms, the following procedure shall be adopted to safeguard against possible misuse of forms which are reported to have been lost, stolen or destroyed.—

(i) The dealer who reports of loss, theft or destruction from his custody of a blank or a duly completed form, shall be required to furnish security by way of an indemnity bond against any possible misuse of the form:

Provided that where a form duly completed and signed is reported to have been lost, stolen or destroyed while in transit between the purchasing dealer and the selling dealer or between the selling dealer and the assessing authority, the purchasing dealer, or as the case may be, the selling dealer, shall be required to furnish such security.

(ii) In the case of a purchasing dealer, security under clause (i) shall be of such amount as may having regard to the circumstances of the case, be required by the assessing authority from whom he obtained the form and shall be furnished to such authority within such period as he may prescribe.

(iii) Where the security under sub-clause (i) is to be given by the selling dealer, it shall be of such amount as may having regard to the circumstances of the case, be required by the assessing authority to whom such dealer has to submit his periodical returns of

turnover and shall be furnished to such assessing authority within such period as he may prescribe.

(iv) Security required under sub-clause (i) shall be furnished separately, in respect of each form, declared lost, stolen or destroyed.

(v) Where a duly completed and signed Declaration form is lost, stolen or destroyed in transit or from the custody of the selling dealer, he shall obtain a duplicate form from the dealer to whom he sold the goods. In the absence of such duplicate form duly obtained by him, his sale to which the form lost, stolen or destroyed relates, shall be treated as not falling under section 8 (1).

(vi) The purchasing dealer who issues any duplicate form to the selling dealer shall record over his dated signature, the following statement in red ink across the page on all the three parts of the duplicate Declaration form:—

"I hereby declare that this is the duplicate of the declaration form No signed on..... and issued to.... who is a registered dealer of..... (State) and whose registration certificate number is....."

17B. *Certificate in form D to be issued by purchasing Government Departments not registered as dealers.*—(i) In order to take advantage of sub-section (1) of section 8, a department of the Central or State Government, which is not registered as a dealer, shall furnish for each transaction of purchase a certificate in form D, prescribed under sub-rule (1) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, to the selling dealer.

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate does not exceed Rs. 5,000/-.

(ii) The certificate shall be issued by officers authorised under clause (b) of sub-section (4) of section 8.

(iii) Before furnishing the certificate to the selling dealer, the authorised officer shall fill in all required particulars in the form and shall affix his usual signature in the space provided in the form for this purpose.

(iv) No other officer shall sign the certificate for on behalf of the authorised officer, nor shall the authorised officer delegate the authority to sign and issue the certificate to any other officer.

(v) The counter-foil of the certificate shall be retained by the authorised officer issuing the certificate for a period of five years or such further period as may be specified by the Commissioner of Sales Tax and the other two portions marked 'original' and 'duplicate', shall be made over by him to the selling dealer.

(vi) The selling dealer shall furnish the portion of the certificate marked 'original' received by him, to the assessing authority in the same manner as declaration forms received under rule 17. The assessing authority may at its discretion also direct the selling

dealer to produce for inspection the portion of the certificate marked 'duplicate'.

(vii) The procedure for the custody of certificates, report and notification of any forms lost, stolen or destroyed, and allied matters, shall *mutatis mutandis* be the same as prescribed in rules 17 and 17 A, in respect of Declaration forms:

Provided that no security shall be required in respect of a certificate lost, destroyed or stolen.

17C *Certificate to be furnished under section 6 (2).*

(i) In the case of a first sale referred to in section 6 (2) (a) or a first sale effected by transfer of documents of title to the goods under section 6 (2) (b), a certificate in form 'EI' prescribed under sub-rule 2 of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, will be issued by the selling dealer or, as the case may be, the transferer to the registered dealer to whom he effects the sale. Before furnishing the certificate to such a purchasing dealer, he or any person authorised by him in this behalf, will fill in all the required particulars in the form and shall also affix his signature in the space provided in the form for this purpose. He will then retain the counter-foil of the form with himself and furnish the other two portions marked 'original' and 'duplicate', to the purchasing registered dealer. For the purposes of claiming exemption from tax of his subsequent sale under sub-section (2) of section 6, the purchasing dealer who effects a subsequent sale to another registered dealer by transfer of documents of title to the goods, shall furnish to the assessing authority (i) the portion marked 'original' of the form 'EI' received by him, from the dealer from whom he purchased the goods, and (ii) the original of Declaration Form 'C' received from the registered dealer to whom he sold the goods.

(ii) In the case of a first or subsequent sale effected by transfer of documents of title to the goods in a series of sales referred to in section 6 (2) (a) or the second or subsequent sale effected by transfer of documents of title to the goods in a series of sales referred to in section 6 (2) (b), the certificate in form 'EI' prescribed under sub-rule 2 of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall be used. The transferer shall fill in the required particulars of this form and affix his signature in the space provided in it and shall retain the counter-foil with himself and furnish the portions marked 'original' and 'duplicate' to the registered dealer to whom he effects such a subsequent sale.

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate does not exceed Rs. 5,000/-.

To claim exemption under section 6 (2) of the Act, the purchasing Registered dealer, at this link in the chain of sales, who makes a further subsequent sale by transfer of documents of title to the goods, will furnish to the assessing authority the portion marked

'original' of the form E-II, along with the original of declaration form 'C' received from the registered dealer to whom he sold the goods.

(iiA) For all other subsequent sales to registered dealers effected by transfer of documents of title to the goods, certificates in form E-II will be used by the respective transferers in the chain.

(iii) In all cases in which a certificate in forms 'E-I' or 'E-II' is exchanged, the certificate shall be accompanied by a Declaration Form 'C' received from the purchasing dealer to whom the goods have been sold in that transaction of sale.

(iv) In cases in which certificates in form E-I or E-II are required to be submitted to the assessing authority to claim exemption under section 6 (2) the certificates may be submitted by the registered dealer concerned at any time before his final assessment.

(v) For the purposes of sub-rule (i) and (ii) a registered dealer shall obtain from the assessing authority form E-I or form E-II as the case may be, to the extent required by him and shall maintain a register in form CST 4, a true and complete account of every such certificate received from the said authority.

(vi) The counterfoil of such certificate shall be maintained by the registered selling dealer for a period of five years or such further period as may be specified by the Commissioner of Sales Tax.

(vii) The assessing authority may, in his discretion, require the registered selling dealer to produce for inspection the portion marked "duplicate" in the certificate in form E-I or E-II.

(viii) No registered dealer shall give nor shall a registered dealer accept, any certificate in form E-I or form E-II, except in a form obtained on application from the assessing authority and not declared obsolete and invalid by the Commissioner of Sales Tax.

(ix) In form CST-1, for item 4, the following item shall be substituted:—

4. Balance—Total turnover	Rs.	As.
on inter-State sales.		

Deduct—Subsequent sales not taxable
under section 6 (2) of the Act.

(x) Provisions relating to the custody, maintenance, submission to the prescribed authority, safeguard against loss etc. contained in rule 17 and 17A, shall *mutatis mutandis* apply to these certificates also.

Declaration in case of Families, Firms, Associations etc.

18. *Declaration in case of families, firms, associations etc.*—In the case of a Hindu undivided family, association, club, society, firm or company, which is liable to pay tax under the Central Act, or in the case of a person who carries on business as a guardian or trustee or otherwise on behalf of another person and is, in respect of any such business, so liable, a declaration shall be furnished in Form C.S.T. 2 to the assessing authority

Notes.

The rules 16, 17 and 18 are meant to put into effect the requirements of sub-section (4) of section 8 of the Act. Sub-section (1) of section 8 provides that;

(1) Every dealer, who in the course of inter-State trade or commerce—

(a) sells to the Government any goods; or

(b) sells to a registered dealer other than the Government goods of the description referred to in sub-section (3); shall be liable to pay tax under this Act, which shall be one percent, of his turnover.

Sub-section (4) of section 8 however provides that.

(4) The provisions of sub-section (1) shall not apply to any sale in the course of inter-State trade or commerce unless the dealer selling the goods furnishes to the prescribed authority in the prescribed manner—

(a) a declaration duly filled and signed by the registered dealer to whom the goods are sold containing the prescribed particulars in a prescribed form obtained from the prescribed authority; or

(b) if the goods are sold to the Government, not being a registered dealer, a certificate in the prescribed form duly filled and signed by a duly authorised officer of the Government."

Penalties.

19. *Penalty for contravention of certain rules.*—Whoever, without reasonable cause and in contravention of any of these rules, fails to maintain any account, submit a statement or return, keep a certificate of registration hanging, produce any document, issue any cash or credit memo, or allow entry or inspection to any officer duly authorised by the Central Act or these rules, or to preserve any book of account, shall, on conviction by a magistrate, be punishable with a fine not exceeding rupees five hundred, and when the offence is a continuing one, with a fine not exceeding rupees fifty for every day such offence continues.

Note:—These penalties are without prejudice to those authorised by sub-section (2) of section 9.

Persons authorised to appear before Sales tax authorities.

20. *Who may appear before Sales tax authorities.*—Any person, who is for the time being entitled to appear on behalf of the dealer before a Sales tax authority in proceedings under the State Sales Tax Law, may appear on behalf of such dealer in proceedings before any authority under the Central Act.

Other provisions.

21. *Assessment, collection and enforcement of payment of tax.*—Except as otherwise provided in the Central Act or these rules, assessment, collection and enforcement of payment of tax under the Central Act, shall be done in the same manner as under the State Sales Tax Law, vide sub-section (2) of section 9 of the Central Act.

22. *Appeals, reviews, revisions, references etc.*—Appeals, reviews, revisions and references relating to the assessment, collection and enforcement of payment of tax under the Central Act shall be

governed by the same provisions as are applicable for the purposes of the State Sales Tax Law, vide sub-section (2) of section 9 of the Central Act.

23. *Penalties and compounding of offences.*—Penalties and compounding of offences with reference to the assessment collection and enforcement of payment of tax under the Central Act, shall be governed by the same provisions as are applicable for the purposes of the State Sales Tax Law, vide sub-section (2) of section 9 of the Central Act.

FORM C. S. T. 1.

(See Rule 4),

Form of return of Turnover under the Central Sales Tax Act, 1956.
Return for the period from to Registration mark
and No (Central) Name of the dealer.....
Status

(Whether individual, Hindu
undivided family, association
club, firm, company, guar-
dian or trustee.)

Style of the business.....

1. Gross amount received or receivable by the dealer during the period in respect of sales of goods	Rs.	as.
DEDUCT—	Bs.	as.
(i) Sales of goods outside the state (as defined in section 4 of the Central Act).....	}	}
(ii) Sales of goods in course of export outside India (as defined in section 5 of the Central Act).....		
2. Balance—turnover on inter State sales and sales within the State		
DEDUCT—turnover on sales within the State.....		
3. Balance—turnover on inter-State sales.....		
DEDUCT—Cost of freight, delivery or installation when such cost is separately charged.....		
4. Balance—Total turnover on inter- State sales.....	Rs.	as.
5. Goodswise break-up of above.....		
A, Declared goods—		
(i) sold to registered dealers on pres- cribed declaration (vide decla- ration attached).....		

B. Other goods—

(ii) sold otherwise.....

Total: —.....

6. (i) Taxable at.....%Rs.....on which tax amounts to Rs.....

(ii) „ %Rs..... „ Rs.....

(ii)	"	%Rs	Rs
(iii)	"	%Rs	Rs

(iv) " %Rs..... " Rs... ..

(v) " %Rs , Rs.....

(vi) " %Rs " Rs.....

7. Total tax payable on Rs... amounts to Rs.....

8. Tax paid, if any, by means of Treasury } Rs... ..as.....
challan/M. O. No. dated..... }

9. Balance due/excess paid, if any..... Rs....., as....

10. Declaration:—

(1) I, enclose with this return the original copy of each of the declarations received by me in respect of sales made to registered dealers, together with a signed list of such declarations

(2) I declare that the statements made and particulars furnished in and with this return are true and complete.

Place.....

Signature,.....

Date

Status.....

ACKNOWLEDGEMENT.

Received from..... a dealer possessing
Registration Certificate No..... a return of Sales-Tax payable by
him for the period from..... to.....
with enclosures mentioned therein.

Receiving Officer.

place

Date.....

FORM C. S. T. 2.

(See Rule 18).

Declaration in case of Families, Association, Firms etc.

With reference to rule 18 of the Central Sales tax (Rajasthan) Rules, 1957, it is hereby declared that Shri..... shall be deemed to be the Manager in relation to the business in the State of Rajasthan of the dealer mentioned below

1. Name of the dealer.....

2. Nature of business.....

3. Address.....

4. The dealer is a.....

Hindu Undivided Family*

Association*

Firm*

Club*

Society*

Concern in which business is carried on by Shri.....
as a guardian or trustee or otherwise on behalf of Shri*

*Strike off the portion
inapplicable.

.....
Signature and Status of the person
Signing the declaration.

Date... ..

Note.—The declaration is to be signed:—

- (i) in the case of a Hindu undivided family, by all the adult members thereof;
- (ii) in the case of an association, by all members of its governing body;
- (iii) in the case of a club, by all members of its governing body;
- (iv) in the case of a society, by all members of its governing body;
- (v) in the case of a firm, by all its partners;
- (vi) in the case of a company, by its managing director or managing agent;
- (vii) in other cases, by the guardian or trustee or other person, carrying on business on behalf of another person, and also by the person on whose behalf the business is carried on, if not under disability.

FORM C. S. T. 3 (See Rule 17) Register of Declaration Forms maintained under Rule 17 of the Central Sales-tax (Rajasthan) Rules, 1957.

Date of receipt, Authority from whom received	Book No.	Serial No.	to.....	.....	Date of issue	Book No.	Serial No.	Name and address of seller to whom issued	No. and date of order in respect of which issued.	Description of goods in respect of which issued.	Value of the goods.	Seller's cash memo/challan No. in reference to which issued.	No. and date of railway receipt or other carriers challan for the goods	Surrendered to (Sales tax authority).	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	15

FORM C. S. T. 4

Register of Certificate in Form EI/EII maintained under Rules 17 (C) of the Central Sales Tax (Rajasthan) Rules, 1957.

Receipts

Date of receipt	Authority from whom received	Book No.	Serial No.	to.....	Date of issue	Book No.	Serial No.	Name & address of purchasing dealer to whom issued	No. & date of purchase order in respect of which issued	Number and date of declaration Form (C) with name of State	Description of goods in respect of which issued	Value of the goods	Cash memo/challan No. in reference to which issued	No. & date of railway receipt or other carriers challan for the goods	Surrendered to (sales tax authority)	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	16

By order of the Governor,
G. S. PUROHIT
Secretary to the Government.

INSTRUCTIONS

2]

GOVERNMENT

1. These challan forms (obtainable from Government Treasuries & Sales Tax Offices) are to be used only for crediting dues payable to the Government under the Central Sales Tax Act, '1956.

(to be filled up by)

S

(a) Taxes

2. The different amounts may not be grouped or clubbed in one sum, but should be indicated against each head in the particulars column distinctly.

Invoice of
for the period

Name and address
of assessee

3. The portions of the challan earmarked to be completed by the assessee depositing the money, viz., his Name and address, Registration/Licence No. should be carefully filled in by him in various columns, before the Challan Form is submitted or the Treasury Officer or Sub-Treasury Officer.

(In words)

4. The assessee should clearly mention in Parts II and IV of the Challan, the Sales Tax Officer or the Asstt. Sales Tax Officer of his circle to whom the Treasury will return Part II.

Date
the.....

5. (a) The Receiving Office will return Parts III and IV of the Challan Form to the assessee.

Receive and give
receipt.

(b) The assessee should retain Part III and submit Part IV to the Sales Tax Officer or Assistant Sales Tax Officer concerned in Depositor Proof of Payment.

FORM C. S. T. 5 (Rule 7)

Particular to be mentioned in Inter-State Sales Register.

S. No.	Seller's invoice No. & date	Name of the State to which the goods have been despatched	Name of the State to which the goods have been despatched	Name, address and registration No. of the purchasing dealer with name of State	No. and date of the order of the purchasing dealer	
1	2	3	4	5	6	
Goods sold to registered dealers						
Description of the goods sold quantity etc.	For resale	For use in manufacture or processing of goods for sale	For mining	For generation or distribution of power	Goods sold to unregistered dealer or for other purposes	Sale price
7	8	9	10	11	12	13
Amount of Sales Tax Collected.						
With form 'C'		Without form 'C'		Remarks.		
14		15		16		

HISTORY OF AMENDMENTS

AMENDMENTS.

5.

S. No.	Notification number.	Date	Gazette reference	
1.	2.	3.	4.	
1.	F.5(1) E&T/57.	9/8/57	12/9/57 part IV (C)	Rule 6A newly inserted and for the words "of any time before the assessment is made" appearing in the rule words "before the time prescribed for the submission of the next return but not later "have been substituted vide amending notification number F.5 (120)/ET/58/I dated 1/10/58, published in Rajasthan Rajpatra Extra Ordinary part IV (C)-dated 1/10/58
2.	F.5 (1) E&T/57	28/10/57	28/11/57 part IV (C)	Last sentence in rule 17 (10) starting with "A copy of such" and ending as "Rajasthan Gazette" newly inserted.
3.	F.5 (120)ET/58/I	1/10/58	1/10/58Ext ordinary part IV (C)	In rule 4(3) figure "30" substituted for figure "28".
4.	--Do--	--Do--	--Do--	In rule 10 for the words "three years" words "five years" substituted.
5.	--Do--	--Do--	--Do--	In rule 17 (1) between the words "assessing authority", and "a blank Declaration Form" the words "on payment of such fee" Official Gazette" newly inserted.
6.	--Do--	--Do--	--Do--	In rule 17 (4) for the words "such theft or loss" words, "any theft or loss thereof" substituted.
7.	--Do--	--Do--	--Do--	Rule 17A, 17B and 17C newly added.
8.	F.5 (120)/E&T/58.	17/11/58	17/11/58 Extra-ordinary part IV (3)	Present proviso to sub-rule (1) of 17A substituted for the previous one which read as under:—Provided that where a form duly completed and signed is reported to have been lost, stolen or destroyed while in transit, the purchasing dealer shall be required to furnish such security."

In sub-rules (ii) and (iii) of rule 17A between the words "may" and the words "be required" the words "having regard to the circumstances of the case" have been inserted.

The present proviso to sub-rule (1) of rule 17B has been newly added.

In sub-rule (v) of rule 17B after the words "issuing the certificate" the words "for a period of five years or such further period as may be specified by the Commissioner of sales Tax" have been inserted.

The present proviso to sub-rule (ii) of rule 17C has been newly added.

Present sub-rule (v) has been substituted for the previous one which ran as "Blank certificates in forms E.T. may be obtained from the assessing authority."

Sub-rules (vi), (vii), (viii), and (ix) to rule 17C have been newly added.

Sub-rule (X) to rule 17C numbered as sub-rule (vi) previously. Form C.S.T. 4 newly added.

9.	—Do—	—Do—	—Do—
10.	—Do—	—Do—	—Do—
11.	—Do—	—Do—	—Do—
12.	—Do—	—Do—	—Do—
13.	—Do—	—Do—	—Do—
14.	—Do—	—Do—	—Do—
15.	—Do—	—Do—	—Do—
16.	—Do—	—Do—	—Do—

CENTRAL SALES TAX (RAJASTHAN RULES, 1957

Notification No. F. 5 (24) FD (RT)/63. dated 11-2-63.—In exercise of the powers conferred by sub-section (3) and (4) of sections 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government hereby makes the following amendments in the Central Sales Tax (Rajasthan Rules 1957 namely:—

AMENDMENT

For sub-rul (3) of rule 4 of the said rules, the following sub-rule shall be substituted, namely :—

“(3) The returns shall be filed at the same intervals and in the same manner as under the State Sales Tax Law, along with the returns which the dealer is liable to file under the State Sales Tax Law ;

Provided that where the business of a dealer is discontinued or transferred he shall furnish a return for the period upto the date of discontinuance or transfer within 30 days of such discontinuance or transfer.”

(Published in Rajasthan Gazette (Finance Revenue D section) dated 4-4-1963 Part IV (Ga) Page-22)

Notification No. F. 5 (61) FD/RT/63.—In exercise of the powers conferred by sub-section (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government hereby makes the following amendments in the Central Sales Tax (Rajasthan) Rules, 1957, namely:—

AMENDMENTS

In the said rules :—

1. after the existing rule 3, the following rule shall be inserted, namely :—

“3-A. *Certificate of Exemption.*—(1) An application for grant of an exemption certificate shall be in Form C.S.T. 7 and the exemption certificate shall be issued in Form C.S.T. 8.

(2) The procedure for obtaining exemption certificate shall be the same as has been Prescribed under the State Sales Tax Law”.

2. after the existing Form C. S. T. 6, the following new Form C. S. T. 7 and C. S. T. 8 shall be inserted, namely:—

FORM C. S. T. 7

(See Rule 3A)

Application for the grant of Exemption Certificate.

The Assessing Authority.....Ward/Circle

1. Name of the applicant.
2. Name and style under which the applicant carries on business.
3. Status of the applicant such as Proprietor/Manager/Partner/Director/Karta of the family.
4. Principal place of business with P. O., Tehsil and District.
5. Branches if any, at
6. Registration Certificate No. Dated.... ..
7. Period for which exemption is applied for. From.... ..to
8. Purpose for which exemption is applied for
9. Estimated Turnover (including branches) during the previous or current year.
10. Amount of exemption fee deposited (with No. & date of challan and name of Treasury or sub-Treasury along with Treasury challan).
11. Exemption Certificate, if any, of the previous year (No. and date and place of issue). Nodated.... ..
Place..... ..

I/We hereby undertake that if I/We fail to abide by any condition or term of the Exemption Certificate or any provision of the Act or Rules, I/We shall pay tax on the sales or purchase of the goods in accordance with the provisions of Act and the rules made thereunder.

I/We declare that to the best of my/our knowledge and belief, the information given above is true and correct.

Signature of the applicant and his status.

Note.—(1) Separate applications should be submitted for separate purposes and also for different commodities as separate Exemption Certificates have to be obtained for different commodities.

(2) In case where fixed exemption fee has been prescribed, details regarding turnover need not be given.

Foil I
FORM C. S. T. 8
(See Rule 34)

Exemption Certificate.

1. Book No.
 2. Serial No.
 3. No. of exemption
Certificate register
 4. Name of the applicant
with status.
 5. Name and style of
the business with
full address.
 6. Principal place of
business with
branches, if any.
 7. Purpose for which
exemption is granted
(mentioned turnover
where necessary).
 8. Valid From to
 9. This certificate is
liable to cancellation in
case the holder hereof—
- (a) contravenes the conditions if any, prescribed by the notification in pursuance of which this certificate has been granted; or
- (b) fails to pay any arrears of tax after he has received a notice in respect thereof in accordance with the provisions of Rajasthan Sales Tax Act, 1954, or rules made thereunder.

Signature
Designation

Date

Foil II
FORM C. S. T. 8
(See Rule 34)

Exemption Certificate.

1. Book No.
 2. Serial No.
 3. No. of exemption
Certificate register
 4. Name of applicant
with status.
 5. Name and style of
the business with
full address.
 6. Principal place of
business with
branches, if any.
 7. Purpose for which
exemption is granted
(mentioned turnover
where necessary).
 8. Valid From to
 9. This certificate is
liable to cancellation in
case the holder hereof—
- (a) contravenes the conditions if any, prescribed by the notification in pursuance of which this certificate has been granted; or
- (b) fails to pay any arrears of tax after he has received a notice in respect thereof in accordance with the provisions of Rajasthan Sales Tax Act, 1954, or rules made thereunder.

Signature
Designation

Date

Notification No. F. 5 (61) FD (RT)/63.—In exercise of the powers conferred by sub-section (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government hereby makes the following amendments in the General Sales Tax (Rajasthan) Rules, 1957, namely:—

AMENDMENT

For Rule 19 of the said rules, the following rule shall be substituted, namely:—

"Offences and penalties.—Any person contravening any provision of these rules shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing one with a fine which may extend to fifty rupees for every day during which the offence continues".

[Pub. in Raj. Gaz. Ex. 4 (Ga)-Dt. 22-8-63 Page 145]

Notification No. F. 5 (61) FD/RT63.—In exercise of the powers conferred by sub-section (3) of Section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) the State Government hereby makes the following amendments in the Central sales Tax (Rajasthan) Rules, 1957, namely:—

AMENDMENTS

In the said rules,—

1. In rule 4, after sub-rule (4), the following new sub-rule shall be added, namely:—

"(5) Notwithstanding anything contained in sub-rules (3) and (4). the payment of tax shall be made at the same interval and in the same proportion and manner as the dealer is liable to make under the State Sales Tax Law."

2. In rule 17,—

(a) after sub-rule (1), the following new sub-rules shall be added, namely:—

(IA) Every registered dealer desirous of obtaining one or more books of declaration forms shall submit an application in Form CSTG, stating the number of books required and accompanied by a copy of the treasury receipt challan Form CST 5 in respect of the fee payable thereof.

Provided that where the fee payable does not exceed rupees twentyfive at any one time, the payment may be made in cash in the office of the concerned Sale Tax officer:

(IB) on receipt of the application, the Officer mentioned in sub-rule (I), shall, with due regard to the requirements of the dealer, supply the books to such dealer, on furnishing an acknowledgment thereof.

(IC) If the officer referred to in sub-rule (1) is satisfied that the requisition of the dealer is genuine and reasonable he may issue him as many declaration forms as he deems fit. In case the issuing officer has reasons to suspect that the declaration forms are likely to be misused by the dealer, he may, for reasons to be recorded in writing, call upon the dealer to furnish such security/surety as he may think reasonable to guard against the misuse of the same.

(b) In sub-rule (10), for the words "State Government" the words "Commissioner of Sales Tax" shall be substituted

3. After rule 17C, the following new rule shall be added, namely:—

"1-D. Every registered who has obtained declaration forms under rule 17 or certificate forms E-I/E-II under rule 17C shall furnish an extract in Form CST 10, for each of the quarter ending with the last day of the month of June, September, December and March of every assessment year if the year of accounts of the dealer ends on 31st day of March of any year, and in other cases for each of the quarters of the year of accounts of the dealer and shall furnish it not later than 30 days after the end of the quarters to which it relates.

4. after the existing Forms CST 8, the following new Forms shall be added, namely:—

FORMS CST 9

APPLICATION FOR OBTAINING BOOK OF DECLARATION FORM

[See Rule 17 (IA)]

To

The Sales Tax Officer,
.....Circle.

Sir,

I/We.....am/are carrying on business under the name and style of.....situated at..... (city/town/village).....Tehsil.....District and holding Registration Certificate number.....with.....G. I. R. No.....My/our principal place of business situated at.....is under your jurisdiction,

2. I/We request that.....books of declaration in Form 'C' each containing 25 forms be supplied to me/us the fee for

which *I/We have paid into the treasury and in support of which *I/We enclosed a treasury receipted challan form bearing number ... for Rs.....

3. I/We declare that *my/our Registration Certificate mentioned above is in force and has not been cancelled by this date.

4. I/We authorise Shri..... my/our authorised representative whose signatures are attested below, to receive the said forms on my/our behalf.

Signature of the proprietor/
Manager/Secretary of the Co.,
Partner of the firm.

Received..... books containing form No.....to.....

Signature of the dealer or his
authorised representative.

*Strike out whichever is not applicable.

FORM CST 10

Quarterly Abstract of the monthly account of
Declaration Forms 'C' and Certificates in Forms
E-I and E-II

Name of the dealer.....
Address
Registration Certificate No .. G. I. R. No.....

Type of forms	Opening balance at Commencement of quarter		Forms received during the quarter		Forms used during the quarter		Balance remained unused at the end of quarters	
	No. of forms 2(a)	S. No. of books 2 (b)	No. of forms received 3 (a)	S. No. of books 3 (b)	No. of forms received 4 (a)	S. No. of books from which used 4 (b)	S. No. of books 5 (a)	S. No. of forms 5 (b)

C-
E.I
E II

Place..... Signature.....
Dated..... Status.....

Notifications under

CENTRAL SALES TAX (RAJASTHAN) RULES, 1957.

Jaipur, October 1, 1958.

No. J. 5(120)/ET/58/II—In pursuance of sub-rule (1) of rule 17 of the Central Sales Tax (Rajasthan) Rules, 1957, the State Government hereby fixes Rs. 2/- per book of 25 forms as the fee on payment of which blank Declaration Forms 'C' may be obtained from the assessing authorities.

By Order,
G. S. PUROHIT,
Secretary to the Government.

Notifications under

CENTRAL SALES TAX ACT, 1956.

Published in Raj: Raj-patra Dated April 25, 1957 part I (b) at page 61-62.

EXCISE AND TAXATION DEPARTMENT

MEMO

Jaipur, April 5, 1957.

No. F. 5 (25)/E. & T./57—A note on the Central Sales Tax Act, 1956 is published below for the information of all concerned.

2. The note is intended to serve merely as a guide and cannot be quoted for the purposes of interpretation of any of the provisions of the Central Sales Tax Act, 1956 or any Rules made thereunder.

G. S. PUROHIT,

Secretary to Government.

The Central Sales Tax Act, 1956—a guide on

The Central Sales Tax Act, 1956, with the exception of section 15 thereof, has come into force with effect from the 5th January, 1957. A notification has been separately issued purporting to bring section 15 also into force on and from the 1st May, 1957.

The Act deals mainly with the levy of tax on sales which take place in the course of inter-State trade or commerce, hereinafter called inter-State sales, and formulates the principles for determining when a sale or purchase of goods takes place:

(a) outside a State,

(b) in the course of inter-State trade or commerce, and

(c) in the course of import into and export out of India.

It also declares coal, cotton, hides and skins, iron and steel, jute and oil-seeds to be goods of special importance to inter-State trade or commerce, hereinafter called 'declared goods' and laying down that no law of a State can impose tax on the sale or purchase of such goods at a rate exceeding 2% of the sale price thereof and at more than one stage in the series of sales by successive dealers in a State.

TAX ON INTER-STATE SALES OR PURCHASES

Incidence of Tax.—The tax payable under the law is levied on all inter State sales effected by a dealer, being any person including a Government carrying on the business of selling goods. A sale is deemed to take place in the course of inter-State trade or commerce if it occasions the movement of goods from one State to another. It has also been provided that when the goods are already in transit from one State to another, such a sale shall be deemed to take place on transfer of documents of title to such goods. It has also been explained that when the movement of goods commences and terminates in the same State, it shall not be deemed to be a sale in the course of inter-State trade or commerce merely by reason of the

fact that in the course of such movement, the goods pass through the territory of another State, as in the case of West Bengal. It has since been notified that the tax will be levied on inter-State sales effected on and from the 1st May, 1957 under section 6 of the Act.

Registration of Dealers.—A dealer who is liable to pay inter-State sales tax is also liable to apply for and obtain registration under this Act. The law also provides for voluntary registration of dealers who, though not liable to pay tax under the Act, are liable to pay tax under the provisions of any law in the appropriate State levying tax on the sale or purchase of goods inside such State. Applications for the voluntary registration can be made at any time after the publication of the rules in which the form for application for registration has been prescribed. Section 10 of the Act deals with penalties imposable on a dealer for the various offences narrated therein.

The Central government have issued an order specifying the authority in each State to whom a dealer desirous of getting himself registered under the Act shall submit his application for registration in form 'A' prescribed in the Central Sales Tax (Registration and Turnover) Rules, 1957 framed under the Act. Under this order:

- (i) a dealer having a single place of business in a State is required to submit his application for registration to the authority competent to register such place of business;
- (ii) a dealer having more than one place of business in a State is required to submit his application for registration to the authority competent to register his principal place of business situated within such State;
- (iii) a dealer having different places of business in different States is required to submit his application for registration to the authority competent to register each such place or group of places of business in each such State;
- (iv) a dealer having no fixed place of business has to apply for registration to the Chief Authority provided in the General Sales Tax Law of the State or such other authority to whom the powers have been delegated by the said Chief Authority.

A certificate of registration will be granted by the appropriate State in respect of the principal place of business of the dealer in form 'B' together with copies of such certificate for all other places of business in the State. These are required to be kept at the various places of business of the dealer.

Rates of Tax.—(i) The tax payable by a dealer on the inter-State sales made to a registered dealer is 1% of the sale price of the goods provided (a) in the case of declared goods, the goods are inten-

ded for resale and, (b) in the case of other goods, the goods are intended for resale or use in the manufacture of goods for sale or use in the execution of contracts as defined in the Act. If, however, the sale or purchase of any goods within the appropriate State is generally exempted from tax or is subjected to tax at a lower rate than 1% under any law of such State levying tax on the sale or purchase thereof, then such exemption or lower rate of tax shall be applicable to the inter-State sales of such goods to a registered dealer.

(ii) The tax payable by a dealer on the inter-State sales made to any person other than a registered dealer shall be calculated at the same rates and in the same manner as would have been done if the sale had in fact taken place inside the State from which the sale is effected.

A dealer claiming to be assessed to tax at 1% on a sale on the ground that it has been made to a registered dealer is required to furnish to the prescribed authority a declaration signed by the purchasing dealer and stating that the goods ordered for or purchased by him are intended for resale or use in the manufacture of goods for sale or use in the execution of contracts, as the case may be. Every registered dealer who has occasion to make inter-State purchases may, on application, obtain from the appropriate assessing authority in the appropriate State statutory declaration forms consisting of three parts, namely, counterfoil, duplicate and original. At the time of making an inter-State purchase all that he is required to do is to fill up the form and send the portions marked 'duplicate' and 'original' to the selling dealer along with his order. This will enable the selling dealer to produce the declaration which is marked 'original' to his assessing authority in support of his claim for assessment of tax at 1% on the sale in question and retain the portion marked 'duplicate' for his record.

Administration of the Act.—The Central Government have delegated to the State Governments the power to impose and collect tax on its behalf on inter-State sales effected by the dealers carrying on business in their respective jurisdiction. It has also been provided that in so far as the dealers of any State are concerned their obligation in matter of submission of returns, assessment and recovery of tax, refund of tax paid in excess, reference to High Courts on points of law, production and inspection of accounts search and seizure of stocks and accounts etc., in respect of inter-State transactions shall be governed by the same principles as govern their similar obligations in respect of inter-State transactions of sale or purchase under the general sales tax law of the appropriate State.

The Central Government have framed the necessary rules for carrying out the purposes of the Act and have published them for general information. The State Governments on their part are taking necessary steps to frame the rules and some have already done so. Dealers are advised to take immediate steps for obtaining the

application forms for registration and to fill them up and submit the same to the registering authorities of the appropriate State.

Published in Raj. Raj-patra Dated June 20, 1957 part IV (c) at page 182.

EXCISE AND TAXATION DEPARTMENT.

NOTIFICATION

Udaipur, June 4, 1957.

No. F. 284 (3/1) ST/57/84I.—In exercise of the powers conferred by Item No 3 of the Schedule to the Government of India, Ministry of Finance (the Department of Economic Affairs), order No. 9 (3)-P (S T.)/56, dated the 22nd February, 1957, the Sales Tax Officer, Circle A, Jaipur City is hereby appointed as the authority to whom application for registration under section 7 of the Central Sales Tax Act, 1956 shall be made by a dealer having no fixed place of business in the State of Rajasthan.

GULZARI LAL,
Commissioner,

Excise and Taxation Rajasthan, Udaipur.

Published in Raj. Raj-patra Dated December 14, 1957 part IV (c) at page 117.

NOTIFICATIONS

Jaipur, December 14, 1957.

No. F. 5(48)E & T/57-II.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), the State Government being satisfied that it is necessary so to do in the public interest, directs that no tax under the said Act shall be payable, on and from the fourteenth day of December, 1957, by any dealer having his place of business in the State of Rajasthan in respect of the sale by him to a registered dealer, from any such place of business, of the following goods, in the course of inter-State trade and commerce, namely:—

- (i) Sugar,
- (ii) tobacco and its products, and
- (iii) all textiles, whether cotton, woollen or silken, including rayon, art-silk or nylon, but exclusive of pure silken cloth of all varieties (howsoever manufactured).

By Order of the Governor,
G. S. PUROHIT,
Secretary to the Government.

Published in Raj. Raj-patra Dated January 31, 1958 part IV (c) at page 128 :

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION.

Jaipur, January 31, 1958.

No. F. 5 (106)E&T/57.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), the State Government, being satisfied that it is necessary so to do in the public interest, hereby direct that no tax under the said Act shall be payable in respect of cotton yarn

excluding cotton yarn waste, on and from the date of publication of this notification in the Official Gazette by any dealer having his place of business in the State, on the sale by him, from any such place of business, of the said goods in the course of inter-State trade or commerce, on the condition that such dealer holds a valid certificate of exemption, for which an annual fee of Rs. 10/- is, hereby, prescribed.

By Order of the Governor,
G. S. PUROHIT
Secretary to the Government.

Published in Raj. Raj-patra Dated May 29, 1958 part IV (c) at page 331.

PRESS NOTE

Udaipur, March 14, 1958.

No. F. 284 (3/1) ST/58/681—Under directions received from the Government of India, Ministry of finance (Department of Economic Affairs) it is hereby clarified that:—

(1) the amendments carried out by Ministry of Finance, Government of India Notification No. SRO/3613, dated 16-11-57 published in Part II Sec. 3 of Gazette of India dated 16-11-57 have no retrospective effect and they came into force from the date of their publication in the Gazette of India, and

(2) the expression 'Sales Price' as defined in Sec. 2 (b) of the Central Sales Tax Act, 1956 (No. 74 of 1956) does at present include any amount charged and realised separately from the purchaser by the dealer as Central Sales Tax.

GULZARI LAL,
Commissioner, Excise & Taxation
Rajasthan, Udaipur.

Notifications under

CENTRAL SALES TAX ACT, 1956.

Pub. in Raj. Raj-patra part IV (c) dated October 20, 1959 at page 754
Jaipur, October 20, 1959.

No. F. 5 (35) ET/57-II.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), the State Government, being satisfied that it is necessary to do so, in the public interest, hereby directs that no tax under the said Act shall be payable in respect of law wool, by any dealer having his place of business in the State, on the sale by him, from any such place of business, of the said goods in the course of inter-state trade or commerce, on the condition that such dealer holds a valid certificate of exemption, for which an annual fee of Rs. 10/- (Rupees ten) shall be charged).

This exemption shall be operative for the current financial year i.e. from 1-4-59 to 31-3-60.

By Order of the Governor,
G. S. PUROHIT.
Secretary to the Government.

Pub. in Raj. Raj-patra part IV (c) dated July 14, 1960 at page 124
Excise & Taxation Department

NOTIFICATIONS

Jaipur, July 5, 1960.

No. F. 5(3) E & T./59.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (LXXVI of 1956), the State Government being satisfied that it is expedient to do so in the public interest hereby directs that in respect of scientific equipment and instruments, the tax payable under the said Act by any dealer having his place of business in the State of Rajasthan in respect of the Sales by him from such place of business of the said goods in the course of inter State trade or commerce to an educational institution for use in the teaching of science, or to a hospital for its use, or to a laboratory or institution which carries on any research work for the promotion of a literary scientific artistic or educational object and which is not run with the motive of making profit shall be calculated at the rate prevalent within the State if—

(a) such sale does not fall within sub-section (1) of the said section 8, and

(b) the educational institution, hospital, laboratory or institution, as the case may be, furnishes to the dealer of certificate in the form appended herewith and the dealer produces such certificate before the assessing authority.

FORM OF CERTIFICATE

(To be issued by an educational institution, hospital, laboratory or institution, situated outside the State of Rajasthan, in respect of its purchases of scientific equipment and instruments made in the course of inter State trade or commerce from a dealer in the State of Rajasthan).

I....., the officer-in charge of the management of.....situated at hereby certify that the scientific equipment (place) instruments specified invoice/bill No dated .. of Messrs..... of..... have been purchased by the said ..

(place)

“(i) institution for use in the teaching of science,

+(ii) hospital for its use,

(iii) laboratory or institution for use in research work and that the said laboratory or institution carries on research work in..... and is not run with the motive of making profit.

Dated.....

Signature:

Designation:

“Here state the name of the institution, hospital or laboratory as the case may be.

+Strike out whichever is not required.

Pub. in Raj. Raj-patra part IV (c) dated October 7, 1960 at page 242

Jaipur, October 7, 1960.

No. F. 5(10) ET/60-II.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government being satisfied that it is necessary so to do in the public interest, hereby directs that no tax under the said Act shall be payable in respect of mica, by any dealer having his place of business in the State on the sale thereof by him from any such place of business in the course of inter-state trade or commerce for the purposes of export outside the territory of India:

Provided that such sale is a sale immediately preceding such export and the goods have actually been exported within six months of such sale :

Provided further that no such exemption shall be available unless the dealer obtains a valid certificate of exemption for which an annual fee of Rs. 10/- shall be charged.

Pub. in Raj. Raj-patra part I (b) dated July 14, 1960 at page 223

Jaipur, March 25, 1960.

No. D. F. 5 (35) E-T./57-II.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), and in continuation of this Department Notification No.

F. 5 (35) ET/57 dated the 20th October, 1959 the State Government hereby extends the exemption from payment of sales tax on raw wool granted under the aforesaid Notification for a period of one more year (i.e. from 1-4-1960 to 31-3-61) on the same conditions.

Pub. in Raj. Raj-patra part I (b) dated July 14, 1960 at page 225

Jaipur, May 4, 1960.

No. F. 5 (17) E.T./60.—In exercise of the powers conferred by subsection (1) of section 11 of the Central Sales Tax Act, 1956, the State Government hereby delegates to the Commissioner, Excise and Taxation, Rajasthan, Udaipur the power of sanctioning prosecution of cases of offences committed under the Central Sales Tax Law.

pub. in Raj. Raj-patra part IV (c) dated December 29, 1960 at page 558

CORRIGENDUM

Jaipur, December 16, 1960.

No. F. 5 (126) E & T/58.— In this Department Notification No. D. 5588/59/F.5(26) E & T/58 dated the 6th July, 1960 published at page 270 of the Rajasthan Rajpatra, Part IV section C dated 4th August 1960, the following corrections shall be made:—

In rule 1 & 2 for the words and figures

“C. S. T. 5” where ever occurring, read

“C. S. T. 6”.

RAM SINGH,
Secretary to the Government.

Notifications under

The Central Sales Tax Act, 1956.

Published in Raj Raj-patra part IV (c) dated March 23, 1961 at page 800 :

Excise & Taxation Department

NOTIFICATIONS

Jaipur, January 12, 1961.

No. F. 5 (76) E & T/60.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), the State Government being satisfied that it is necessary so to do in the public interest, hereby directs that no tax under the said Act shall be payable in respect of hand made paper, by any dealer having his place of business in the State on the sale thereof by him from any such place of business, in the course of inter-state trade or commerce provided the dealer obtains a valid certificate of exemption for which an annual fee of Rs. 10/- shall be charged.

Published in Raj. Raj-patra part IV (c) dated March 6, 1961 at page :

Excise & Taxation Department

NOTIFICATIONS

Jaipur, March 6, 1961.

No. F. 5 (36) E & T/60-I.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) the State Government being satisfied that it is necessary so to do in the public interest, directs that as from the 1st day of March, 1961, no tax under the said Act shall be payable by any dealer having his place of business in the State of Rajasthan in respect of the sale by him from any such place of business, of pure silk fabrics manufactured in mills and powerlooms in the course of inter-State trade or commerce

Published in Raj. Raj-patra part IV (c) dated March 23, 1961 at pages .

Jaipur, March 23, 1961.

No F. 5 (23) E. & T./61-VIII.—In exercise of the powers conferred by sub-section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government being satisfied that it is necessary to do so in the public interest, hereby directs that the tax payable under clause (b) of sub section (2) of the said section shall, in respect of the sales of cereals and pulses (including bread, flour, atta maida, suji and bran) and gwar by any dealer having his place of business in the State from any such place of business in the course of inter State trade or commerce, be calculated at the reduced rate of 1%.

By Order of the Governor,
RAM SINGH.
Secretary to the Government

*Published in Rajasthan Raj-patra part IV (c) dated May 18, 1961 at page 86
Jaipur, March 27, 1961.*

No. F.5(122) E&T/60 II.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), the State Government being satisfied that it is necessary so to do in the public interest, directs that no tax under the said Act shall be payable, by any dealer having his place of business in the State of Rajasthan in respect of the sale by him to a registered dealer, from any such place of business, of the following goods, in the course of inter-state trade and commerce, namely:—

- (i) leather cloth and inferior or imitation leather cloth ordinarily used in book binding;
- (ii) rubberised or synthetic water proof fabrics, whether single textured or double textured; and
- (iii) book binding cotton fabrics.

*Published in Raj. Raj patra part IV (c) dated April 11, 1961 at page 2 :
Jaipur, April 11, 1961.*

No. F. 5 (29) E&T/61-II—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) the State Government being satisfied that it is necessary to do so, in the public interest, hereby directs that no tax under the said Act shall be payable in respect of raw wool, by any dealer having his place of business in the State, on the sale by him from any such place of business, of the said goods in the course of inter-State trade or commerce, on the condition that such dealer holds a valid certificate of exemption, for which an annual fee of Rs. 10/- (Rupees Ten) shall be charged.

This exemption shall be operative for the current financial year i.e. from 1-4-1961 to 31-3 1962.

*Published in Raj. Raj-patra part IV (c) dated March 31, 1962 at pages 344
Jaipur, March 31, 1962.*

No. F.5(15) E&T/62-II.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 1956), the State Government being satisfied that it is necessary to do so, in public interest, hereby directs that no tax under the said Act shall be payable in respect of pulses' by any dealer having his place of business in the State, on the sale by him from any such place of business of the said pulses in the course of Inter State trade or commerce, provided that such dealer proves to the satisfaction of the assessing authority that the tax under the Rajasthan Sales Tax Act, 1954 (Act No. 29 of 1954) has been paid on such pulses.

This shall be deemed to have come into force on the 26th March, 1962;

Notifications under

Central Sales Tax Act, 1956

FINANCE (REVENUE AND ECONOMIC AFFAIRS) DEPARTMENT
(Revenue Section)
NOTIFICATIONS

Jaipur, March 2, 1963.

No. F. 5(40) F.D. (R & T)63-1—In exercise of the powers conferred by sub-section (5) of section 8 of Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government being satisfied that it is necessary to do so in the public interest, hereby directs that no tax under the said Act shall be payable in respect of Mooda (Reed Chair) by any dealer having his place of business in the State, in respect of the sale by him from any such place of business, of the said goods in the course of inter-State trade or commerce, subject to the condition that the dealer claiming exemption hereunder holds a valid certificate of exemption.

[Raj. Gaz., Dt. 2-3-1963, Part IV (Ga), at Page 707].

Jaipur, March 2, 1963.

No. F. 5 (40) FD (R&T)/63-VII.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government being satisfied that it is necessary to do so in the public interest hereby cancels Notifications No. F. 5 (10) E & T/60-II, dated the 7th October, 1960 and No. F 5 (29) E & T./61-III, dated the 7th August, 1962.

Jaipur, March 2, 1963.

No. F 5 (40) FD (R & T)/63-X.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government, being satisfied that it is necessary to do so in the public interest, hereby directs that the following amendments shall be made in Notification No. F. 5 (23) E & T/61-VIII, dated the 23rd March, 1961, namely:—

AMENDMENT

In the Said Notification, for the figure "1%" the figure "2%" shall be substituted.

[Pub. in Raj. Gaz. 4 (Ga)—Dt.. 2-3-63 Page 709-710]

Finance (Rev. & Eco Affairs) Department

NOTIFICATION

Jaipur, March 5, 1963

Notification No. F. 5 (40) FD/RD/63—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government being satisfied that it is necessary to do so in public interest hereby directs that with effect from 2nd March 1963, the following amendment shall be made in Excise and Taxation Department Notification No. F (15) E&T/62/II, dated 31st March, 1962 namely:—

AMENDMENT

In the said Notification, for the words 'pulses' the words "cereals and pulses in all forms (including breads flour, atta maida, suji and bran) and Gwar" shall be substituted.

By Order of the Governor,

J. M. LALVANI

Secretary to the Government

[Pub. in Rajasthan Gaz. Ex. 4 (Ga) Dt. 5-3-63 Page 743]

Jaipur, March 23, 1963

No. F. 5 (40) FD (RT)/63-III.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government, being satisfied that it is necessary to do so in the public interest, hereby directs that no tax under the said Act shall be payable in respect of the goods specified in the list appended below, by a dealer having his place of business in the State, in respect of the sale by him from any such place of business, of the said goods in the course of inter-State trade or commerce, on the condition that such dealer proves to the satisfaction of the assessing authority that tax under Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954) has been paid on such goods—

LIST

1. Ajwain.
2. Chillies.
3. Cotton.
4. Dhania.
5. Methidana.
6. Mica.
7. Oil Seeds.
8. Raw wool.
9. Zeera.

(Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt.—23-3-63—Page 876)

Finance (Rev. & Eco. Affairs) Department
(Revenue Section)

NOTIFICATION

Jaipur, March 29, 1963.

No. F. 5 (40) FD (RT)/63.—In exercise of powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) and in supersession of Excise and Taxation Department Notification No. F. 5 (15) E & T/62- II dated the 31st March, 1962, the State Government, being satisfied that it is necessary to do so in the public interest, hereby directs that no tax under the said Act shall be payable in respect of cereals (other than Jwar Bajra and Maize (and pulses (including Gwar) in all their forms including flour (Atta), Maida, Suji and Bran by any dealer having his place of business in the State in respect of the sale by him from any such place of business of the said goods, in the course of inter-State trade or commerce, on the condition that such dealer proves to the satisfaction of the Assessing Authority, that the tax under the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), has been paid on such goods.

By Order of the Governor

J. M. LALVANI.

Secretary to Government.

[Pub.in Raj. Gaz. 4 (Ga)—Dt. 21-3-63—Page 879]

NOTIFICATION

Jaipur, April 2, 1963:

No. F (40) FD (RT) 63-II —In exercise of powers conferred by sub-section (5) of section 8 of Central Sales Tax Act, 1956 (Central Act 74 of 1956) the State Government being satisfied that it is necessary to do so in the public interest, directs that no tax under the said Act shall be payable by a manufacturer having his place of business in the State in respect of the sale by him from any such place of business of "edible oil" in the course of inter-State trade or commerce, on the condition that such manufacturer proves to the satisfaction of the Assessing Authority that he has paid tax at the full rate in respect of "oil seeds" purchased by him for use in manufacture of such "edible oil" without taking advantage of the concessional rate under section 5C of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No 29 of 1954)

By Order of the Governor,

J. M. LALVANI

Secretary to the Government.

(Rajasthan Gazette-Part IV (Ga dated 2-4-1963-Page 2)

Noti. under Central Sales Tax Act, 1956

Finance (Revenue & Eco. Affairs) Department
(Revenue Section)
NOTIFICATIONS

Jaipur, May 3, 1963.

No. F. 5 (40) FD (RT)63/III.—In exercise of the powers conferred by sub-section 5 of section 8 of the Central Sales Tax Act 1956 (Central Act 74 of 1956), the State Government being satisfied that it is necessary to do so in the public interest, hereby direct that the following amendment shall be made in the Excise & Taxation Department Notification No. F. 5 (7) E & T/62 dated the 3rd April 1962, viz—

AMENDMENT

In the last line of the said notification, the figures 2% shall be substituted for the figures '1%'.

[Pub. in Raj. Gaz. 4 (Ga) Dt. 3-5-63 Page 139]

Notification No. F. 5 (115) E & T/62.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government being satisfied that it is expedient to do so in the public interest hereby directs that for the period commencing on the 16th August, 1962, and ending on the 31st March, 1964, or till such time as the said Act is made applicable to the Union Territories of Goa, Daman, Diu, Pondicherry, Karaikal, Mahe and Yaman, whichever is earlier, the tax payable under sub-section (2) of section 8 of the said Act, in respect of sale of goods specified in Schedule below by any dealer in the State of Rajasthan to any dealer in the said territories in the course of inter-State trade or commerce, shall be calculated at the rate of 1% up to 31-3-63 and at the rate of 2% from 1-4-63 subject to the conditions that the dealer, in this State produces before the assessing authority, a declaration duly filled in and signed by the purchasing dealer in the following form, namely:—

Declaration

Serial No.

..... (Name of the Seller)

..... (His address)

Certified that the goods

* Ordered for in our purchase order No. dated

* Purchases from you as per bill/Cash memo.
stated below.

* Supplied under your challan No
dated .. are required by us for
the purpose of—

* Resale

* Use in manufacture/processing of goods for
sale

* Use in mining/generation or distribution of power.

* Packing of goods for resale/sale.

..... (Name of the purchasing dealer in full).
..... W..... (His full address).

Signature and status of the person signing the declaration.
Particulars of bill/cash memo.

Date No. Amount.

Date of issue of the certificate.....

(* Strike off whichever is not applicable.)

THE SCHEDULE

Any goods to the sale of which sub-section (1) or (2-A) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) does not apply and which—

- if declared goods are intended for resale by the purchasing dealer;
- if other than declared goods, are intended for resale by the purchasing dealer or for use by him in the manufacture or processing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power;
- are intended for packing the goods for sale or resale by the purchasing dealer.

[Published in Rajasthan Gazette (Finance Rev. Dept.) part IV (Ga) dated 13-6-1963—Page 315].

Notification No. F. 5. (81) FD (RT) 63-I.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), the State Government being satisfied that it is necessary so to do in the public interest hereby cancels Excise and Taxation Department Notification No. F. 5 (106) E and T/61 dated the 31 st January, 1958.

(Rajasthan Gazette Finance Deptt. Part IV (Ga) Dt. 26-11-63-Page 613)

Notification No. F. 5 (42) F. D. (RT)/64-III.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) and in supersession of all existing notifications, issued from time to time, under this sub-section in respect of cotton yarn, the State Government being satisfied that it is necessary so to do in the public interest, hereby directs that the tax payable in respect of sale of 'cotton yarn excluding cotton yarn waste' by any dealer having his place of business in the state, in the course of inter-state trade and commerce, shall be calculated at the rate of 1%

[Finance Revenue and Economic Affairs) Department-(Rev. Sec)
Notification dated 6-3-64 Published in Rajasthan Extraordinary Gazette
Part 4 (Ga) Pages 1291-1293-dated 4-3-64.]

Finance (Rev. & Eco Affairs) Department

(Commercial Taxes Section)

Jaipur, November 2, 1965.

Notification No. F. 5 (155) FD (CT) 65. II.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act, 74 of 1956), the State Government being satisfied that it is necessary to do so in the public interest, hereby withdraws the exemption from tax in respect of *Maida* and *suji* granted by Government Notification No. F. 5 (40) FD (RT) 63, dated the 29th March, 1963 and in respect of edible oil granted by Government Notification No. F. 5 (40) FD (RT)/ 63-II, dated the 2nd April, 1963.

The notification shall have immediate effect.

[Pub. in Raj.Gaz. Ex. 4 (Ga)—Dt 2-11-65—Page 798]

Finance (Revenue & Economic Affairs) Department

(Commercial Taxes Section)

Jaipur March 16, 1966.

Notification No F.5 (25) FD (CT)/66 IV,—In exercise of the powers conferred by sub-section [5] of section 8 of Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government being satisfied that it is necessary to do so in the public interest, hereby directs that the tax payable under clause (b) of sub-section (2) of the said section shall in respect of sale of "Ghee" by any dealer having his place of business in the State of Rajasthan from any such place of business, in the course of inter State trade or commerce, be calculated at the rate of three per cent.

This shall have immediate effect.

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 16-12-66 Page 1217]

Finance (Rev. & Eco. Affairs) Department

(Commercial Taxes Section)

Jaipur, May 18, 1966.

Notification No F. 5 (164) FD (CT)/65.— In exercise of the power conferred by sub-section (5) of section 8 of Central Sales Taxes Act, 1956 (Central Act 74 of 1956), the Government of Rajasthan being satisfied that it is necessary in the public interest to do so, rescinds this department notification No. F. 5 (25) FD (CT)/ 66—VI, dated the 16th March, 1966 Published in Rajasthan Gazette, Extraordinary, part VI—C, dated the 16th March, 1966, page 1218.

This shall have effect on and from the 1st June, 1966

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 18-5-66-page 54]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, May 29, 1967.

Notification No. 56)F.5FD(CT)/67/V.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government being satisfied that it is necessary to do so in the public interest, hereby notification No. F. 5 (7) E & T/62, dated 3-4-1962, as amended by notification No. F. 5 (40) FD RT 63/III, dated 3-5-1963, and hereby directs that the tax payable under clause (b) of sub-section (2) of the said section shall, in respect of sale of such packing material as is used in the course of sale of the goods exempt from Central Sales Tax, by any dealer having his place of business in the State from any such place of business in the course of inter-State trade or commerce subject to the provisions of sub-section (2A) of the said section be calculated at the rate of 3%.

This shall have immediate effect.

[Pub. in Raj. Gaz. 4 (Ga)—Dt. 29-5-67—Page 172]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, May 29, 1967

Notification No. 5 (56) FD (CT)/67-VI.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) the State Government, being satisfied that it is necessary to do so in public interest, hereby makes the following amendment in notification No. F. 5 (25) FD (CT)/66-III, dated 16-3-66 relating to "Papad", namely:—

In the said notification for the figures "2%", the figures "3%" shall be substituted.

This shall have immediate effect.

[Pub. in Raj. Gaz. 4 (Ga)—Dt. 25-5-67—Page 173]

Finance (Rev. & Eco. Affairs) Department
(Commercial Taxes Section)

Jaipur, May 29, 1967

Notification No. F. 5(56) FD (CT)/67-VII.—In exercise of the powers conferred by sub-section [5] of section 8 of the Central Sales Tax Act, 1956 [Central Act 74 of of 1956], the State Government being satisfied that it is expedient to do so in the public interest, hereby cancels notification No. F. 5 [115] E&T/62, dated 13-6-1963.

This shall have immediate effect.

[Pub. in Raj. Gaz. 4 (Ga)—Dt. 29-5-67—Page 173]

Finance (Revenue & Economic Affairs) Department
[Commercial Taxes Section]

Jaipur, June 6, 1967.

Notification No. F. 5 (2) FD (CT) 67.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government being satisfied that it is expedient to do so in the public interest, hereby directs that till such time as the said Act is made applicable to the Districts Kohima and Mokokchung of Nagaland, the tax payable under sub-section (2) of section 8 of the said Act, in respect of sale of goods specified in Schedule below by any dealer in the State of Rajasthan to any dealer in the said territories in the course of Interstate trade or commerce, shall be calculated at the rate of 3% subject to the condition that the dealer in this state produces before the assessing authority a declaration duly filled in and signed by the purchasing dealer in the following form, namely:—

DECLARATION

Serial No.

To (Name of the dealer)
 (His address)

certified that, the goods

- * Ordered for in our purchase order No dated
- * Purchases from you as per bill/Cash memo stated below
- * Supplied under your challan No.... .. dated are required by us for the purpose of
- * re-sale
- * Use in manufacture/processing of goods for sale.
- * Use in mining/generation or distribution of power.
- * Packing of goods for re-sale/sale.

.....[Name of the purchasing dealer in full]

.....[His full address]

Signature and status of the person
signing the declaration.

Particulars of bill/Cash memo

Dated No. Amount

Date of issue of the certificate.....

* Strike off whichever is not applicable.

THE SCHEDULE

Any goods to the sale of which sub-section (1) or (2A) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) does not apply and which—

- (a) if declared goods, are intended for re-sale by the purchasing dealer.
- (b) if other than declared goods, are intended for re-sale by the purchasing dealer or for use by him in the manufacture or processing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power.
- (c) are intended for packing goods for sale or re-sale by the purchasing dealer.

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 6-6-67 Page 221]

Finance (Rev. & Eco. Affairs) Department

Commercial Taxes Section

Jaipur, May 26, 1967.

Notification No. F. 5 (56) FD (CT)/67-IX.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government, being satisfied that it is necessary to do so in public interest, hereby rescinds Notification No. F. 5 (25) FD (CT)/66-III, dated 16th March, 1966.

[Pub. in Raj. Gaz. Ex. 4 (Ga)—Dt. 1-6-67—Page 200]